AGGREGRATED INFORMATION FOR NATIONAL
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	323 532 361	97 581 727	30.2%	69 424 190	21.5%	167 005 917	51.6%	71 086 272	52.2%	(2.3%)
Property rates	51 356 556	15 209 142	29.6%	12 452 492	24.2%	27 661 634	53.9%	11 579 612	54.0%	7.5%
Property rates - penalties and collection charges	717 177	100 084	14.0%	115 023	16.0%	215 107	30.0%	135 670	49.7%	(15.2%)
Service charges - electricity revenue	106 463 447	28 488 471	26.8%	24 273 602	22.8%	52 762 073	49.6%	21 502 161	47.7%	12.9%
Service charges - water revenue	34 559 107	15 694 566	45.4%	341 021	1.0%	16 035 587	46.4%	7 756 297	47.2%	(95.6%)
Service charges - sanitation revenue	13 720 657	3 817 841	27.8%	2 951 528	21.5%	6 769 369	49.3%	2 855 201	49.5%	3.4%
Service charges - refuse revenue	10 191 678	2 735 335	26.8%	2 349 268	23.1%	5 084 603	49.9%	2 260 858	50.6%	3.9%
Service charges - other	1 672 055	466 216	27.9%	538 239	32.2%	1 004 455	60.1%	383 376	62.2%	40.4%
Rental of facilities and equipment	2 194 216	434 300	19.8%	428 647	19.5%	862 947	39.3%	445 245	44.7%	(3.7%)
Interest earned - external investments	3 778 302	953 590	25.2%	953 435	25.2%	1 907 025	50.5%	974 178	55.2%	(2.1%)
Interest earned - outstanding debtors	3 830 315	1 148 896	30.0%	1 187 652	31.0%	2 336 547	61.0%	1 046 814	58.7%	13.5%
Dividends received	11 120	4 066	36.6%	488	4.4%	4 555	41.0%	717	206.1%	(31.9%)
Fines	4 562 854	607 811	13.3%	660 827	14.5%	1 268 638	27.8%	736 821	33.3%	(10.3%)
Licences and permits	841 518	171 653	20.4%	170 791	20.3%	342 444	40.7%	172 821	42.4%	(1.2%)
Agency services	2 160 313	506 179	23.4%	562 287	26.0%	1 068 466	49.5%	447 984	47.8%	25.5%
Transfers recognised - operational	68 364 165	22 756 780	33.3%	17 915 910	26.2%	40 672 689	59.5%	16 647 293	63.9%	7.6%
Other own revenue	18 510 961	4 444 220	24.0%	4 499 412	24.3%	8 943 632	48.3%	4 084 099	47.7%	10.2%
Gains on disposal of PPE	597 920	42 577	7.1%	23 571	3.9%	66 148	11.1%	57 125	16.5%	(58.7%)
Operating Expenditure	324 650 794	68 969 953	21.2%	72 868 791	22.4%	141 838 744	43.7%	69 917 753	45.5%	4.2%
Employee related costs	88 363 545	20 338 956	23.0%	21 885 387	24.8%	42 224 342	47.8%	20 405 751	48.7%	7.3%
Remuneration of councillors	3 762 311	791 918	21.0%	829 675	22.1%	1 621 593	43.1%	740 502	45.0%	12.0%
Debt impairment	17 210 388	3 098 711	18.0%	2 698 355	15.7%	5 797 065	33.7%	2 292 646	31.6%	17.7%
Depreciation and asset impairment	26 599 121	3 945 189	14.8%	5 071 032	19.1%	9 016 220	33.9%	4 556 531	35.6%	11.3%
Finance charges	8 428 320	1 273 601	15.1%	2 142 234	25.4%	3 415 835	40.5%	1 992 502	41.1%	7.5%
Bulk purchases	94 438 508	24 586 604	26.0%	20 331 358	21.5%	44 917 962	47.6%	18 882 119	48.5%	7.7%
Other Materials	7 842 326	1 174 611	15.0%	1 949 357	24.9%	3 123 968	39.8%	2 880 101	62.8%	(32.3%)
Contracted services	23 946 067	3 982 182	16.6%	6 006 562	25.1%	9 988 744	41.7%	5 502 271	43.5%	9.2%
Transfers and grants	6 146 331	809 628	13.2%	1 577 368	25.7%	2 386 996	38.8%	1 644 338	48.6%	(4.1%)
Other expenditure	47 890 673	8 938 495	18.7%	10 362 975	21.6%	19 301 469	40.3%	10 998 646	43.0%	(5.8%)
Loss on disposal of PPE	23 204	30 059	129.5%	14 489	62.4%	44 548	192.0%	22 347	108.9%	(35.2%)
Surplus/(Deficit)	(1 118 433)	28 611 775		(3 444 601)		25 167 174		1 168 519		
Transfers recognised - capital	38 340 079	5 183 080	13.5%	8 612 770	22.5%	13 795 850	36.0%	8 019 662	35.6%	7.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	336 333	(15 320)	(4.6%)	1 060	.3%	(14 259)	(4.2%)	(24 698)	(94.9%)	(104.3%)
Surplus/(Deficit) after capital transfers and contributions	37 557 979	33 779 534		5 169 230		38 948 764		9 163 484		
Taxation	416 443	10 724	2.6%	8 832	2.1%	19 556	4.7%	8 562	2.9%	3.2%
Surplus/(Deficit) after taxation	37 141 536	33 768 811		5 160 397		38 929 208		9 154 922		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	37 141 536	33 768 811		5 160 397		38 929 208		9 154 922		
Share of surplus/ (deficit) of associate	-	(4 549)	-	(506)	-	(5 055)	-	(874)	-	(42.1%)
Surplus/(Deficit) for the year	37 141 536	33 764 262		5 159 891		38 924 153		9 154 048		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	69 425 165	8 886 826	12.8%	13 465 639	19.4%	22 352 465	32.2%	13 219 834	32.1%	1.9%
National Government	37 624 866	5 415 874	14.4%	8 105 608	21.5%	13 521 482	35.9%	8 124 243	36.6%	(.2%)
Provincial Government	2 145 613	258 135	12.0%	666 549	31.1%	924 684	43.1%	446 162	33.6%	49.4%
District Municipality	97 423	4	-	3 034	3.1%	3 038	3.1%	7 592	23.9%	(60.0%)
Other transfers and grants	218 990	2 971	1.4%	4 896	2.2%	7 866	3.6%	34 667	8.2%	(85.9%)
Transfers recognised - capital	40 086 891	5 676 983	14.2%	8 780 086	21.9%	14 457 070	36.1%	8 612 664	36.1%	1.9%
Borrowing	12 015 730	949 134	7.9%	2 026 270	16.9%	2 975 404	24.8%	1 976 607	26.0%	2.5%
Internally generated funds	16 366 651	2 118 151	12.9%	2 329 827	14.2%	4 447 978	27.2%	2 446 232	27.2%	(4.8%)
Public contributions and donations	955 894	142 558	14.9%	329 455	34.5%	472 013	49.4%	184 330	24.9%	78.7%
Capital Expenditure Standard Classification	69 425 165	8 886 826	12.8%	13 465 639	19.4%	22 352 465	32.2%	13 219 834	32.1%	1.9%
Governance and Administration	6 279 067	555 268	8.8%	692 847	11.0%	1 248 116	19.9%	770 770	19.5%	(10.1%)
Executive & Council	1 974 985	137 156	6.9%	115 889	5.9%	253 046	12.8%	152 577	12.6%	(24.0%)
Budget & Treasury Office	954 496	68 353	7.2%	113 735	11.9%	182 088	19.1%	162 351	23.5%	(29.9%)
Corporate Services	3 349 587	349 759	10.4%	463 223	13.8%	812 982	24.3%	455 842	22.5%	1.6%
Community and Public Safety	9 674 316	1 114 835	11.5%	2 101 815	21.7%	3 216 649	33.2%	1 544 925	27.6%	36.0%
Community & Social Services	1 782 539	171 814	9.6%	248 092	13.9%	419 906	23.6%	252 015	24.7%	(1.6%)
Sport And Recreation	1 349 126	142 096	10.5%	275 494	20.4%	417 591	31.0%	235 763	25.2%	16.9%
Public Safety	1 002 044	69 878	7.0%	138 107	13.8%	207 985	20.8%	198 457	26.8%	(30.4%)
Housing	5 216 981	708 566	13.6%	1 391 329	26.7%	2 099 895	40.3%	787 120	29.6%	76.8%
Health	323 626	22 481	6.9%	48 792	15.1%	71 273	22.0%	71 570	25.0%	(31.8%)
Economic and Environmental Services	20 528 124	2 989 116	14.6%	3 987 629	19.4%	6 976 745	34.0%	4 563 489	35.7%	(12.6%)
Planning and Development	3 804 947	334 300	8.8%	580 600	15.3%	914 901	24.0%	563 078	30.2%	3.1%
Road Transport	16 570 227	2 649 711	16.0%	3 389 177	20.5%	6 038 888	36.4%	3 967 712	36.7%	(14.6%)
Environmental Protection	152 950	5 105	3.3%	17 852	11.7%	22 956	15.0%	32 700	30.8%	(45.4%)
Trading Services	32 292 684	4 133 953	12.8%	6 568 745	20.3%	10 702 697	33.1%	6 331 086	34.2%	3.8%
Electricity	8 781 703	1 103 466	12.6%	1 426 808	16.2%	2 530 275	28.8%	1 670 170	31.5%	(14.6%)
Water	15 787 664	2 297 296	14.6%	3 445 426	21.8%	5 742 722	36.4%	3 213 638	38.0%	7.2%
Waste Water Management	6 337 382	632 325	10.0%	1 543 012	24.3%	2 175 337	34.3%	1 252 087	30.1%	23.2%
Waste Management	1 385 935	100 866	7.3%	153 498	11.1%	254 364	18.4%	195 191	28.8%	(21.4%)
Other	650 975	93 655	14.4%	114 603	17.6%	208 257	32.0%	9 563	7.6%	1 098.3%

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	338 125 274	94 722 620	28.0%	93 755 679	27.7%	188 478 299	55.7%	87 621 508	57.8%	7.0%
Property rates, penalties and collection charges	48 303 137	12 567 202	26.0%	12 507 681	25.9%	25 074 884	51.9%	11 924 666	54.9%	4.9%
Service charges	152 806 818	37 727 285	24.7%	37 054 218	24.2%	74 781 503	48.9%	34 585 701	47.6%	7.1%
Other revenue	23 658 901	8 462 439	35.8%	12 757 998	53.9%	21 220 437	89.7%	13 350 154	119.6%	(4.4%)
Government - operating	68 375 759	23 875 001	34.9%	18 769 123	27.4%	42 644 123	62.4%	16 013 551	64.5%	17.2%
Government - capital	38 808 250	10 436 923	26.9%	11 127 362	28.7%	21 564 286	55.6%	10 558 603	55.5%	5.4%
Interest	6 163 066	1 653 502	26.8%	1 539 292	25.0%	3 192 795	51.8%	1 186 422	47.1%	29.7%
Dividends	9 343	267	2.9%	4	-	272	2.9%	2 411	618.9%	(99.8%)
Payments	(275 763 797)	(90 997 993)	33.0%	(76 740 431)	27.8%	(167 738 425)	60.8%	(71 952 541)	60.2%	6.7%
Suppliers and employees	(261 608 427)	(88 028 567)	33.6%	(72 461 327)	27.7%	(160 489 895)	61.3%	(68 225 672)	60.7%	6.2%
Finance charges	(8 867 816)	(1 335 483)	15.1%	(2 366 764)	26.7%	(3 702 248)	41.7%	(2 237 796)	51.5%	5.8%
Transfers and grants	(5 287 554)	(1 633 943)	30.9%	(1 912 340)	36.2%	(3 546 282)	67.1%	(1 489 074)	49.8%	28.4%
Net Cash from/(used) Operating Activities	62 361 477	3 724 627	6.0%	17 015 248	27.3%	20 739 875	33.3%	15 668 966	47.5%	8.6%
Cash Flow from Investing Activities										
Receipts	593 922	6 534 932	1 100.3%	(130 083)	(21.9%)	6 404 848	1 078.4%	241 931	898.4%	(153.8%)
Proceeds on disposal of PPE	1 045 230	713 636	68.3%	496 516	47.5%	1 210 152	115.8%	166 825	592.6%	197.6%
Decrease in non-current debtors	133 188	509 243	382.3%	(99 025)	(74.3%)	410 219	308.0%	(209 808)	192.7%	(52.8%)
Decrease in other non-current receivables	118 781	1 029 027	866.3%	(213 685)	(179.9%)	815 342	686.4%	120 096	336.3%	(277.9%)
Decrease (increase) in non-current investments	(703 277)	4 283 025	(609.0%)	(313 890)	44.6%	3 969 135	(564.4%)	164 819	(170.8%)	(290.4%)
Payments	(66 349 268)	(11 109 562)	16.7%	(12 437 076)	18.7%	(23 546 638)	35.5%	(12 387 456)	37.2%	.4%
Capital assets	(66 349 268)	(11 109 562)	16.7%	(12 437 076)	18.7%	(23 546 638)	35.5%	(12 387 456)	37.2%	.4%
Net Cash from/(used) Investing Activities	(65 755 346)	(4 574 630)	7.0%	(12 567 160)	19.1%	(17 141 790)	26.1%	(12 145 525)	28.8%	3.5%
Cash Flow from Financing Activities										
Receipts	13 068 188	3 050 614	23.3%	2 823 033	21.6%	5 873 647	44.9%	5 398 910	51.9%	(47.7%)
Short term loans	16 000	2 695 604	16 847.5%	(263 625)	(1 647.7%)	2 431 979	15 199.9%	5 602 114	4 158.9%	(104.7%)
Borrowing long term/refinancing	12 818 742	408 265	3.2%	3 052 240	23.8%	3 460 505	27.0%	(247 555)	1.5%	(1 333.0%)
Increase (decrease) in consumer deposits	233 446	(53 255)	(22.8%)	34 418	14.7%	(18 837)	(8.1%)	44 351	(109.0%)	(22.4%)
Payments	(4 961 709)	(1 054 198)	21.2%	(1 186 940)	23.9%	(2 241 138)	45.2%	(5 312 344)	103.3%	(77.7%)
Repayment of borrowing	(4 961 709)	(1 054 198)	21.2%	(1 186 940)	23.9%	(2 241 138)	45.2%	(5 312 344)	103.3%	(77.7%)
Net Cash from/(used) Financing Activities	8 106 479	1 996 416	24.6%	1 636 093	20.2%	3 632 509	44.8%	86 566	(8.2%)	1 790.0%
Net Increase/(Decrease) in cash held	4 712 610	1 146 413	24.3%	6 084 181	129.1%	7 230 594	153.4%	3 610 007	445.4%	68.5%
Cash/cash equivalents at the year begin:	40 274 706	43 708 242	108.5%	44 699 212	111.0%	43 708 242	108.5%	49 407 225	122.1%	(9.5%)
Cash/cash equivalents at the year end:	44 926 126	44 854 655	99.8%	50 783 393	113.0%	50 938 836	113.4%	53 017 232	140.6%	(4.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 075 919	9.0%	1 390 038	4.1%	1 219 633	3.6%	28 446 090	83.3%	34 131 681	29.0%	236 011	.7%	2 758 029	8.1%
Trade and Other Receivables from Exchange Transactions - Electric	5 176 736	31.2%	1 252 645	7.5%	848 892	5.1%	9 319 415	56.1%	16 597 687	14.1%	57 385	.3%	850 113	5.1%
Receivables from Non-exchange Transactions - Property Rates	3 995 285	15.6%	1 042 392	4.1%	882 282	3.5%	19 610 564	76.8%	25 530 522	21.7%	59 596	.2%	2 551 515	10.0%
Receivables from Exchange Transactions - Waste Water Management	1 171 255	9.6%	477 436	3.9%	471 859	3.9%	10 072 866	82.6%	12 193 417	10.4%	98 324	.8%	840 126	6.9%
Receivables from Exchange Transactions - Waste Management	765 416	7.9%	331 666	3.4%	353 145	3.6%	8 283 688	85.1%	9 733 915	8.3%	93 211	1.0%	733 797	7.5%
Receivables from Exchange Transactions - Property Rental Debtors	88 554	4.7%	28 492	1.5%	16 499	.9%	1 769 764	93.0%	1 903 308	1.6%	516	-	115 113	6.0%
Interest on Arrear Debtor Accounts	367 256	3.3%	284 507	2.5%	371 686	3.3%	10 164 712	90.9%	11 188 161	9.5%	118 169	1.1%	347 224	3.1%
Recoverable unauthorised, irregular or fruitless and wasteful Expend	18 201	9.0%	9 651	4.8%	6 630	3.3%	167 832	83.0%	202 315	.2%	3 132	1.5%	-	-
Other	42 430	.7%	101 740	1.6%	(840)	-	6 100 374	97.7%	6 243 704	5.3%	248 563	4.0%	580 158	9.3%
Total By Income Source	14 701 052	12.5%	4 918 566	4.2%	4 169 786	3.5%	93 935 305	79.8%	117 724 710	100.0%	914 906	.8%	8 776 076	7.5%
Debtors Age Analysis By Customer Group														
Organs of State	743 687	11.8%	203 988	3.2%	184 263	2.9%	5 152 601	82.0%	6 284 539	5.3%	12 323	.2%	571 626	9.1%
Commercial	6 809 926	27.0%	1 407 470	5.6%	1 104 177	4.4%	15 916 730	63.1%	25 238 303	21.4%	93 293	.4%	815 837	3.2%
Households	6 768 531	8.7%	2 974 439	3.8%	2 698 627	3.5%	65 456 390	84.0%	77 897 987	66.2%	680 810	.9%	6 982 993	9.0%
Other	378 908	4.6%	332 669	4.0%	182 719	2.2%	7 409 584	89.2%	8 303 880	7.1%	128 479	1.5%	405 620	4.9%
Total By Customer Group	14 701 052	12.5%	4 918 566	4.2%	4 169 786	3.5%	93 935 305	79.8%	117 724 710	100.0%	914 906	.8%	8 776 076	7.5%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	4 709 741	35.5%	537 029	4.0%	630 100	4.7%	7 397 732	55.7%	13 274 602	38.7%
Bulk Water	2 181 789	32.6%	249 040	3.7%	100 396	1.5%	4 156 142	62.1%	6 687 367	19.5%
PAYE deductions	374 339	88.2%	9 036	2.1%	7 787	1.8%	33 349	7.9%	424 510	1.2%
VAT (output less input)	20 927	58.5%	14 868	41.5%	-	-	-	-	35 796	.1%
Pensions / Retirement	339 006	77.8%	3 022	.7%	2 105	.5%	91 340	21.0%	435 473	1.3%
Loan repayments	1 547 541	61.9%	48 232	1.9%	224 315	9.0%	680 630	27.2%	2 500 718	7.3%
Trade Creditors	3 808 619	59.7%	414 213	6.5%	432 304	6.8%	1 729 805	27.1%	6 384 941	18.6%
Auditor-General	950 164	68.7%	152 185	11.0%	138 734	10.0%	142 127	10.3%	1 383 209	4.0%
Other	2 086 024	66.1%	118 527	3.8%	172 125	5.5%	780 547	24.7%	3 157 223	9.2%
Total	16 018 150	46.7%	1 546 152	4.5%	1 707 865	5.0%	15 011 670	43.8%	34 283 838	100.0%

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BUFFALO CITY (BUF)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	5 907 039	1 472 102	24.9%	1 653 615	28.0%	3 125 717	52.9%	1 486 966	52.0%	11.2%
Property rates	1 122 920	302 560	26.9%	242 501	21.6%	545 061	48.5%	211 693	54.5%	14.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 815 256	355 603	19.6%	586 030	32.3%	941 633	51.9%	486 605	54.9%	20.4%
Service charges - water revenue	444 291	94 177	21.2%	150 220	33.8%	244 397	55.0%	103 881	49.9%	44.6%
Service charges - sanitation revenue	339 107	87 127	25.7%	78 942	23.3%	166 069	49.0%	70 995	49.2%	11.2%
Service charges - refuse revenue	308 375	77 299	25.1%	77 305	25.1%	154 604	50.1%	72 170	50.4%	7.1%
Service charges - other	21 580	2 824	13.1%	9 409	43.6%	12 233	56.7%	4 509	57.9%	108.7%
Rental of facilities and equipment	20 045	3 371	16.8%	3 319	16.6%	6 690	33.4%	6 993	59.9%	(52.5%)
Interest earned - external investments	143 844	41 301	28.7%	35 095	24.4%	76 396	53.1%	34 236	51.7%	2.5%
Interest earned - outstanding debtors	34 651	11 390	32.9%	12 887	37.2%	24 277	70.1%	7 699	46.2%	67.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	8 385	1 909	22.8%	2 097	25.0%	4 006	47.8%	1 257	31.2%	66.8%
Licences and permits	13 958	3 020	21.6%	3 307	23.7%	6 327	45.3%	3 403	19.5%	(2.8%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	1 319 728	435 952	33.0%	415 395	31.5%	851 346	64.5%	302 140	47.2%	37.5%
Other own revenue	314 898	55 568	17.6%	37 108	11.8%	92 677	29.4%	181 385	54.7%	(79.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	5 905 961	1 431 375	24.2%	1 427 595	24.2%	2 858 970	48.4%	1 301 395	45.0%	9.7%
Employee related costs	1 531 068	369 639	24.1%	357 615	23.4%	727 254	47.5%	343 279	48.3%	4.2%
Remuneration of councillors	58 099	13 150	22.6%	13 530	23.3%	26 680	45.9%	12 810	48.4%	5.6%
Debt impairment	303 865	75 966	25.0%	75 966	25.0%	151 932	50.0%	61 252	50.0%	24.0%
Depreciation and asset impairment	748 339	187 085	25.0%	187 085	25.0%	374 170	50.0%	172 759	48.5%	8.3%
Finance charges	57 105	12 215	21.4%	19 330	33.8%	31 544	55.2%	14 770	51.3%	30.9%
Bulk purchases	1 521 587	471 646	31.0%	341 683	22.5%	813 329	53.5%	303 580	53.1%	12.6%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	22 486	4 399	19.6%	10 400	46.2%	14 799	65.8%	2 756	23.7%	277.3%
Transfers and grants	288 468	49 853	17.3%	70 642	24.5%	120 495	41.8%	65 022	45.0%	8.6%
Other expenditure	1 374 944	247 423	18.0%	351 344	25.6%	598 767	43.5%	325 167	32.8%	8.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 078	40 727		226 021		266 747		185 571		
Transfers recognised - capital	848 269	68 141	8.0%	222 624	26.2%	290 765	34.3%	234 942	35.2%	(5.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	849 347	108 868		448 644		557 512		420 513		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	849 347	108 868		448 644		557 512		420 513		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	849 347	108 868		448 644		557 512		420 513		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	849 347	108 868		448 644		557 512		420 513		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	1 558 134	127 150	8.2%	364 327	23.4%	491 477	31.5%	298 379	31.2%	22.1%
National Government	741 969	68 141	9.2%	210 939	28.4%	279 080	37.6%	216 693	37.0%	(2.7%)
Provincial Government	106 300	-	-	11 685	11.0%	11 685	11.0%	18 210	22.4%	(35.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	848 269	68 141	8.0%	222 624	26.2%	290 765	34.3%	234 903	35.1%	(5.2%)
Borrowing	69 582	-	-	-	-	-	-	-	-	-
Internally generated funds	640 283	59 009	9.2%	141 704	22.1%	200 712	31.3%	63 476	23.4%	123.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	1 558 134	127 150	8.2%	364 327	23.4%	491 477	31.5%	298 379	31.2%	22.1%
Governance and Administration	40 722	3 285	8.1%	8 600	21.1%	11 885	29.2%	2 146	6.9%	300.7%
Executive & Council	23 022	151	.7%	2 820	12.2%	2 970	12.9%	121	1.7%	2 223.1%
Budget & Treasury Office	10 600	96	.9%	285	2.7%	380	3.6%	171	3.7%	66.0%
Corporate Services	7 100	3 038	42.8%	5 496	77.4%	8 534	120.2%	1 854	15.0%	196.5%
Community and Public Safety	276 498	31 324	11.3%	67 834	24.5%	99 157	35.9%	52 969	32.3%	28.1%
Community & Social Services	23 300	2 933	12.6%	5 022	21.6%	7 955	34.1%	10 892	32.6%	(53.9%)
Sport And Recreation	20 725	1 221	5.9%	10 505	50.7%	11 726	56.6%	2 858	9.3%	267.5%
Public Safety	30 032	736	2.5%	511	1.7%	1 248	4.2%	2 340	18.7%	(78.1%)
Housing	202 441	26 433	13.1%	51 795	25.6%	78 228	38.6%	36 878	37.2%	40.5%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	541 969	19 295	3.6%	115 208	21.3%	134 503	24.8%	77 540	25.8%	48.6%
Planning and Development	274 790	6 400	2.3%	14 037	5.1%	20 436	7.4%	13 339	24.6%	5.2%
Road Transport	267 179	12 895	4.8%	101 172	37.9%	114 067	42.7%	64 201	26.2%	57.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	680 946	64 346	9.4%	172 510	25.3%	236 856	34.8%	165 723	39.5%	4.1%
Electricity	143 000	10 969	7.7%	37 209	26.0%	48 177	33.7%	61 947	47.8%	(39.9%)
Water	87 500	22 880	26.1%	37 384	42.7%	60 264	68.9%	32 525	49.3%	14.9%
Waste Water Management	371 992	30 152	8.1%	97 906	26.3%	128 058	34.4%	59 099	27.0%	65.7%
Waste Management	78 454	345	.4%	11	-	356	.5%	12 152	86.8%	(99.9%)
Other	18 000	8 900	49.4%	175	1.0%	9 075	50.4%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	6 424 531	1 482 304	23.1%	1 780 872	27.7%	3 263 176	50.8%	1 484 966	53.8%	19.9%
Property rates, penalties and collection charges	1 038 701	219 939	21.2%	206 253	19.9%	426 193	41.0%	211 693	59.2%	(2.6%)
Service charges	2 708 964	464 945	17.2%	758 111	28.0%	1 223 056	45.1%	733 651	57.2%	3.3%
Other revenue	330 374	51 227	15.5%	47 020	14.2%	98 247	29.7%	197 547	59.5%	(76.2%)
Government - operating	1 319 728	435 952	33.0%	415 395	31.5%	851 346	64.5%	302 140	51.3%	37.5%
Government - capital	848 269	257 550	30.4%	306 110	36.1%	563 660	66.4%	(2 000)	37.5%	(15 405.5%)
Interest	178 495	52 692	29.5%	47 982	26.9%	100 674	56.4%	41 935	55.1%	14.4%
Dividends	-	-		-		-		-	-	
Payments	(4 775 593)	(1 392 759)	29.2%	(1 431 553)	30.0%	(2 824 312)	59.1%	(1 072 950)	49.4%	33.4%
Suppliers and employees	(4 430 013)	(1 330 692)	30.0%	(1 341 581)	30.3%	(2 672 273)	60.3%	(993 158)	49.6%	35.1%
Finance charges	(57 113)	(12 215)	21.4%	(19 330)	33.8%	(31 544)	55.2%	(14 770)	51.3%	30.9%
Transfers and grants	(288 468)	(49 853)	17.3%	(70 642)	24.5%	(120 495)	41.8%	(65 022)	45.0%	8.6%
Net Cash from/(used) Operating Activities	1 648 938	89 545	5.4%	349 318	21.2%	438 864	26.6%	412 017	69.6%	(15.2%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(1 558 134)	(127 150)	8.2%	(364 327)	23.4%	(491 477)	31.5%	(298 541)	31.2%	22.0%
Capital assets	(1 558 134)	(127 150)	8.2%	(364 327)	23.4%	(491 477)	31.5%	(298 541)	31.2%	22.0%
Net Cash from/(used) Investing Activities	(1 558 134)	(127 150)	8.2%	(364 327)	23.4%	(491 477)	31.5%	(298 541)	31.2%	22.0%
Cash Flow from Financing Activities										
Receipts	69 582	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	69 582	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(51 825)	(11 239)	21.7%	(13 334)	25.7%	(24 573)	47.4%	(12 076)	48.7%	10.4%
Repayment of borrowing	(51 825)	(11 239)	21.7%	(13 334)	25.7%	(24 573)	47.4%	(12 076)	48.7%	10.4%
Net Cash from/(used) Financing Activities	17 757	(11 239)	(63.3%)	(13 334)	(75.1%)	(24 573)	(138.4%)	(12 076)	48.7%	10.4%
Net Increase/(Decrease) in cash held	108 561	(48 843)	(45.0%)	(28 343)	(26.1%)	(77 187)	(71.1%)	101 399	1 760.8%	(128.0%)
Cash/cash equivalents at the year begin:	2 382 186	2 375 582	99.7%	2 326 739	97.7%	2 375 582	99.7%	2 618 174	93.5%	(11.1%)
Cash/cash equivalents at the year end:	2 490 747	2 326 739	93.4%	2 298 395	92.3%	2 298 395	92.3%	2 719 573	114.1%	(15.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	57 592	10.4%	22 667	4.1%	18 374	3.3%	454 926	82.2%	553 559	28.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	97 869	53.8%	15 734	8.6%	6 990	3.8%	61 396	33.7%	181 989	9.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	72 112	12.8%	36 262	6.4%	25 361	4.5%	429 627	76.3%	563 362	29.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	21 023	10.1%	8 930	4.3%	5 912	2.8%	172 817	82.8%	208 681	10.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	17 452	6.5%	9 013	3.4%	6 844	2.6%	234 251	87.6%	267 559	13.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	76	1.8%	70	1.7%	70	1.7%	3 984	94.9%	4 198	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 055	4.3%	3 883	2.4%	3 346	2.0%	149 472	91.3%	163 757	8.4%	-	-	-	-
Total By Income Source	273 178	14.1%	96 558	5.0%	66 896	3.4%	1 506 473	77.5%	1 943 105	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	18 045	25.4%	14 145	19.9%	10 546	14.9%	28 247	39.8%	70 983	3.7%	-	-	-	-
Commercial	129 951	29.4%	26 656	6.0%	15 095	3.4%	270 328	61.2%	442 031	22.7%	-	-	-	-
Households	116 881	9.9%	49 576	4.2%	36 093	3.1%	972 365	82.8%	1 174 916	60.5%	-	-	-	-
Other	8 301	3.3%	6 181	2.4%	5 161	2.0%	235 533	92.3%	255 175	13.1%	-	-	-	-
Total By Customer Group	273 178	14.1%	96 558	5.0%	66 896	3.4%	1 506 473	77.5%	1 943 105	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	102 385	100.0%	-	-	-	-	-	-	102 385	25.2%
Bulk Water	16 824	100.0%	-	-	-	-	-	-	16 824	4.1%
PAYE deductions	16 341	100.0%	-	-	-	-	-	-	16 341	4.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	19 543	100.0%	-	-	-	-	-	-	19 543	4.8%
Loan repayments	26 756	100.0%	-	-	-	-	-	-	26 756	6.6%
Trade Creditors	202 724	100.0%	-	-	-	-	-	-	202 724	49.8%
Auditor-General	1 720	100.0%	-	-	-	-	-	-	1 720	.4%
Other	20 597	100.0%	-	-	-	-	-	-	20 597	5.1%
Total	406 889	100.0%	-	-	-	-	-	-	406 889	100.0%

Contact Details

Municipal Manager	Mr Nceba Ncunyanda	043 705 1901
Financial Manager	Mr Vincent Pillay	043 705 1892

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NELSON MANDELA BAY (NMA)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	9 535 857	2 488 167	26.1%	2 063 469	21.6%	4 551 635	47.7%	2 166 338	48.2%	(4.7%)
Property rates	1 638 304	411 037	25.1%	372 921	22.8%	783 958	47.9%	376 520	50.4%	(1.0%)
Property rates - penalties and collection charges	-	-		-		-		-	-	-
Service charges - electricity revenue	3 736 584	1 078 126	28.9%	841 609	22.5%	1 919 735	51.4%	799 332	47.0%	5.3%
Service charges - water revenue	612 076	155 988	25.5%	151 782	24.8%	307 770	50.3%	174 282	48.0%	(12.9%)
Service charges - sanitation revenue	478 263	111 609	23.3%	91 684	19.2%	203 293	42.5%	118 053	52.1%	(22.3%)
Service charges - refuse revenue	161 097	33 299	20.7%	25 498	15.8%	58 796	36.5%	52 712	49.4%	(51.6%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	23 755	6 436	27.1%	5 119	21.5%	11 555	48.6%	4 748	45.3%	7.8%
Interest earned - external investments	92 295	20 375	22.1%	27 154	29.4%	47 529	51.5%	22 455	50.3%	20.9%
Interest earned - outstanding debtors	168 865	44 699	26.5%	44 267	26.2%	88 966	52.7%	39 347	19.5%	12.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	242 441	10 596	4.4%	12 918	5.3%	23 514	9.7%	8 631	112.4%	49.7%
Licences and permits	13 791	2 646	19.2%	2 598	18.8%	5 244	38.0%	2 345	39.6%	10.8%
Agency services	2 574	600	23.3%	619	24.1%	1 219	47.4%	590	48.0%	5.0%
Transfers recognised - operational	1 385 051	368 944	26.6%	265 803	19.2%	634 747	45.8%	344 847	53.1%	(22.9%)
Other own revenue	980 732	243 813	24.9%	221 496	22.6%	465 309	47.4%	222 477	44.8%	(.4%)
Gains on disposal of PPE	30	-	-	-	-	-	-	-	-	-
Operating Expenditure	9 503 483	2 441 733	25.7%	2 007 958	21.1%	4 449 691	46.8%	2 081 268	48.8%	(3.5%)
Employee related costs	2 501 615	544 192	21.8%	635 275	25.4%	1 179 467	47.1%	572 746	47.0%	10.9%
Remuneration of councillors	67 716	15 154	22.4%	15 697	23.2%	30 851	45.6%	14 719	46.0%	6.6%
Debt impairment	423 346	396 846	93.7%	63 655	15.0%	460 501	108.8%	32 448	65.9%	96.2%
Depreciation and asset impairment	1 023 933	212 018	20.7%	211 891	20.7%	423 909	41.4%	218 497	50.0%	(3.0%)
Finance charges	158 019	12 837	8.1%	57 871	36.6%	70 708	44.7%	27 316	34.7%	111.9%
Bulk purchases	2 991 096	934 117	31.2%	642 311	21.5%	1 576 428	52.7%	648 293	53.5%	(.9%)
Other Materials	457 648	43 626	9.5%	82 480	18.0%	126 107	27.6%	105 624	34.3%	(21.9%)
Contracted services	525 974	76 015	14.5%	99 294	18.9%	175 310	33.3%	82 100	41.8%	20.9%
Transfers and grants	73 469	25 460	34.7%	4 946	6.7%	30 406	41.4%	141 635	55.9%	(96.5%)
Other expenditure	1 280 666	181 470	14.2%	194 536	15.2%	376 006	29.4%	237 891	41.6%	(18.2%)
Loss on disposal of PPE	-	(1)	-	-	-	(1)	-	-	-	-
Surplus/(Deficit)	32 375	46 434		55 510		101 944		85 071		
Transfers recognised - capital	830 667	96 799	11.7%	167 086	20.1%	263 885	31.8%	217 487	35.9%	(23.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	863 041	143 232		222 597		365 829		302 558		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	863 041	143 232		222 597		365 829		302 558		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	863 041	143 232		222 597		365 829		302 558		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	863 041	143 232		222 597		365 829		302 558		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	1 416 400	222 186	15.7%	307 611	21.7%	529 798	37.4%	341 701	32.2%	(10.0%)
National Government	794 191	96 799	12.2%	167 077	21.0%	263 876	33.2%	217 487	36.7%	(23.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	36 475	-	-	9	-	9	-	-	-	(100.0%)
Transfers recognised - capital	830 667	96 799	11.7%	167 086	20.1%	263 885	31.8%	217 487	35.9%	(23.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	532 733	104 446	19.6%	119 530	22.4%	223 976	42.0%	112 937	26.3%	5.8%
Public contributions and donations	53 000	20 942	39.5%	20 995	39.6%	41 937	79.1%	11 277	32.7%	86.2%
Capital Expenditure Standard Classification	1 416 400	222 186	15.7%	307 611	21.7%	529 798	37.4%	341 701	32.2%	(10.0%)
Governance and Administration	62 003	14 944	24.1%	16 506	26.6%	31 450	50.7%	18 231	26.2%	(9.5%)
Executive & Council	10 137	64	.6%	64	.6%	129	1.3%	-	-	(100.0%)
Budget & Treasury Office	28 466	9 611	33.8%	11 799	41.4%	21 410	75.2%	9 193	23.4%	28.3%
Corporate Services	23 400	5 268	22.5%	4 643	19.8%	9 912	42.4%	9 038	41.0%	(48.6%)
Community and Public Safety	285 200	37 579	13.2%	59 493	20.9%	97 071	34.0%	76 525	38.3%	(22.3%)
Community & Social Services	12 000	6 985	58.2%	3 401	28.3%	10 386	86.6%	1 330	4.9%	155.6%
Sport And Recreation	45 500	1 368	3.0%	11 526	25.3%	12 894	28.3%	14 432	19.0%	(20.1%)
Public Safety	14 600	95	.7%	2 405	16.5%	2 500	17.1%	2 964	25.0%	(18.9%)
Housing	211 100	29 130	13.8%	41 184	19.5%	70 314	33.3%	57 601	53.4%	(28.5%)
Health	2 000	-	-	977	48.9%	977	48.9%	197	7.9%	394.8%
Economic and Environmental Services	340 152	64 208	18.9%	56 816	16.7%	121 025	35.6%	63 655	18.9%	(10.7%)
Planning and Development	84 014	16 908	20.1%	4 923	5.9%	21 831	26.0%	11 349	35.5%	(56.6%)
Road Transport	221 789	43 273	19.5%	41 064	18.5%	84 337	38.0%	45 431	14.5%	(9.6%)
Environmental Protection	34 350	4 027	11.7%	10 829	31.5%	14 856	43.2%	6 874	37.9%	57.5%
Trading Services	729 045	105 455	14.5%	174 796	24.0%	280 252	38.4%	183 291	40.8%	(4.6%)
Electricity	228 244	57 317	25.1%	63 411	27.8%	120 728	52.9%	43 185	29.6%	46.8%
Water	176 551	11 183	6.3%	46 896	26.6%	58 080	32.9%	68 218	56.6%	(31.3%)
Waste Water Management	306 750	30 284	9.9%	60 238	19.6%	90 522	29.5%	60 754	38.8%	(.8%)
Waste Management	17 500	6 671	38.1%	4 251	24.3%	10 923	62.4%	11 134	68.5%	(61.8%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	9 708 013	2 842 483	29.3%	2 540 818	26.2%	5 383 302	55.5%	2 541 588	58.4%	-
Property rates, penalties and collection charges	1 540 006	382 947	24.9%	374 555	24.3%	757 502	49.2%	321 231	47.3%	16.6%
Service charges	4 688 738	1 186 509	25.3%	1 044 115	22.3%	2 230 624	47.6%	990 385	49.5%	5.4%
Other revenue	1 056 063	598 368	56.7%	646 661	61.2%	1 245 029	117.9%	578 132	116.5%	11.9%
Government - operating	1 391 004	381 512	27.4%	232 239	16.7%	613 751	44.1%	247 018	52.2%	(6.0%)
Government - capital	940 707	259 567	27.6%	218 440	23.2%	478 007	50.8%	382 173	60.7%	(42.8%)
Interest	91 495	33 579	36.7%	24 808	27.1%	58 388	63.8%	22 650	70.6%	9.5%
Dividends	-	-		-		-		-		
Payments	(7 987 769)	(2 549 123)	31.9%	(2 012 963)	25.2%	(4 562 087)	57.1%	(1 970 046)	60.2%	2.2%
Suppliers and employees	(7 756 281)	(2 486 946)	32.1%	(1 977 720)	25.5%	(4 464 667)	57.6%	(1 937 207)	60.6%	2.1%
Finance charges	(158 019)	(55 146)	34.9%	(24 293)	15.4%	(79 440)	50.3%	(26 918)	50.5%	(9.7%)
Transfers and grants	(73 469)	(7 031)	9.6%	(10 949)	14.9%	(17 980)	24.5%	(5 921)	39.2%	84.9%
Net Cash from/(used) Operating Activities	1 720 244	293 360	17.1%	527 855	30.7%	821 215	47.7%	571 543	51.8%	(7.6%)
Cash Flow from Investing Activities										
Receipts	(2 000)	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(2 000)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(1 459 151)	(420 242)	28.8%	(319 654)	21.9%	(739 896)	50.7%	(354 907)	45.0%	(9.9%)
Capital assets	(1 459 151)	(420 242)	28.8%	(319 654)	21.9%	(739 896)	50.7%	(354 907)	45.0%	(9.9%)
Net Cash from/(used) Investing Activities	(1 461 151)	(420 242)	28.8%	(319 654)	21.9%	(739 896)	50.6%	(354 907)	45.0%	(9.9%)
Cash Flow from Financing Activities										
Receipts	2 000	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 000	-	-	-	-	-	-	-	-	-
Payments	(93 920)	(24 889)	26.5%	(21 159)	22.5%	(46 048)	49.0%	(20 342)	57.9%	4.0%
Repayment of borrowing	(93 920)	(24 889)	26.5%	(21 159)	22.5%	(46 048)	49.0%	(20 342)	57.9%	4.0%
Net Cash from/(used) Financing Activities	(91 920)	(24 889)	27.1%	(21 159)	23.0%	(46 048)	50.1%	(20 342)	57.9%	4.0%
Net Increase/(Decrease) in cash held	167 173	(151 771)	(90.8%)	187 042	111.9%	35 271	21.1%	196 294	87.8%	(4.7%)
Cash/cash equivalents at the year begin:	1 358 756	1 612 505	118.7%	1 460 734	107.5%	1 612 505	118.7%	1 495 466	158.1%	(2.3%)
Cash/cash equivalents at the year end:	1 525 929	1 460 734	95.7%	1 647 777	108.0%	1 647 777	108.0%	1 691 760	141.6%	(2.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	96 103	17.9%	44 313	8.3%	43 388	8.1%	351 848	65.7%	535 652	14.6%	151 359	28.3%	514 098	96.0%
Trade and Other Receivables from Exchange Transactions - Electric	214 939	30.7%	75 457	10.8%	56 577	8.1%	353 924	50.5%	700 898	19.1%	12 148	1.7%	384 040	54.0%
Receivables from Non-exchange Transactions - Property Rates	904 041	69.6%	42 641	3.3%	14 885	1.1%	337 673	26.0%	1 299 241	35.4%	52 417	4.0%	657 493	50.0%
Receivables from Exchange Transactions - Waste Water Managem	62 372	21.5%	27 686	9.6%	23 451	8.1%	176 083	60.8%	289 593	7.9%	77 902	26.9%	259 645	89.0%
Receivables from Exchange Transactions - Waste Management	30 513	19.9%	8 268	5.4%	4 354	2.8%	110 218	71.9%	153 353	4.2%	79 158	51.6%	205 667	134.0%
Receivables from Exchange Transactions - Property Rental Debtors	836	4.5%	988	5.3%	497	2.7%	16 193	87.5%	18 514	.5%	7	-	20 072	108.0%
Interest on Arrear Debtor Accounts	14 579	3.1%	16 085	3.4%	10 175	2.2%	429 940	91.3%	470 778	12.8%	107 748	22.9%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	18 201	9.0%	9 651	4.8%	6 630	3.3%	167 671	82.9%	202 154	5.5%	3 132	1.5%	-	-
Other	-	-	-	-	-	-	-	-	-	-	55 714	-	-	-
Total By Income Source	1 341 585	36.6%	225 090	6.1%	159 958	4.4%	1 943 549	53.0%	3 670 182	100.0%	539 584	14.7%	2 041 014	55.0%
Debtors Age Analysis By Customer Group														
Organs of State	24 011	18.2%	17 767	13.4%	16 626	12.6%	73 874	55.8%	132 277	3.6%	-	-	-	-
Commercial	597 126	39.9%	101 502	6.8%	71 754	4.8%	726 348	48.5%	1 496 730	40.8%	-	-	-	-
Households	720 448	35.3%	105 821	5.2%	71 578	3.5%	1 143 328	56.0%	2 041 175	55.6%	539 584	26.4%	2 041 014	100.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 341 585	36.6%	225 090	6.1%	159 958	4.4%	1 943 549	53.0%	3 670 182	100.0%	539 584	14.7%	2 041 014	55.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	25 225	100.0%	-	-	-	-	-	-	25 225	16.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	119 984	96.7%	1 367	1.1%	523	.4%	2 265	1.8%	124 138	82.4%
Auditor-General	252	20.4%	952	77.4%	26	2.1%	-	-	1 230	.8%
Other	-	-	-	-	-	-	-	-	-	-
Total	145 460	96.6%	2 319	1.5%	549	.4%	2 265	1.5%	150 593	100.0%

Contact Details

Municipal Manager	Mr Johann Mettler	041 506 3209
Financial Manager	Mr Trevor Harper	041 506 1201

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: DR BEYERS NAUDE (EC101)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	359 641	86 214	24.0%	-	-	86 214	24.0%	50 651	56.6%	(100.0%)
Property rates	33 057	24 092	72.9%	-	-	24 092	72.9%	150	104.7%	(100.0%)
Property rates - penalties and collection charges	2 384	594	24.9%	-	-	594	24.9%	781	73.0%	(100.0%)
Service charges - electricity revenue	116 392	15 823	13.6%	-	-	15 823	13.6%	19 587	45.2%	(100.0%)
Service charges - water revenue	32 909	4 814	14.6%	-	-	4 814	14.6%	4 921	40.0%	(100.0%)
Service charges - sanitation revenue	15 716	6 024	38.3%	-	-	6 024	38.3%	1 640	77.6%	(100.0%)
Service charges - refuse revenue	11 036	3 009	27.3%	-	-	3 009	27.3%	1 034	74.5%	(100.0%)
Service charges - other	932	114	12.2%	-	-	114	12.2%	234	52.5%	(100.0%)
Rental of facilities and equipment	1 124	257	22.8%	-	-	257	22.8%	108	43.3%	(100.0%)
Interest earned - external investments	1 340	41	3.0%	-	-	41	3.0%	203	20.5%	(100.0%)
Interest earned - outstanding debtors	3 779	336	8.9%	-	-	336	8.9%	603	48.5%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	251	6	2.3%	-	-	6	2.3%	20	16.3%	(100.0%)
Licences and permits	4 098	834	20.4%	-	-	834	20.4%	451	41.5%	(100.0%)
Agency services	1 650	-	-	-	-	-	-	14	91.8%	(100.0%)
Transfers recognised - operational	131 095	28 533	21.8%	-	-	28 533	21.8%	20 687	58.5%	(100.0%)
Other own revenue	3 425	(667)	(19.5%)	-	-	(667)	(19.5%)	144	43.5%	(100.0%)
Gains on disposal of PPE	453	2 404	531.0%	-	-	2 404	531.0%	75	20.5%	(100.0%)
Operating Expenditure	424 278	31 860	7.5%	-	-	31 860	7.5%	60 246	43.4%	(100.0%)
Employee related costs	120 809	12 082	10.0%	-	-	12 082	10.0%	22 226	49.7%	(100.0%)
Remuneration of councillors	10 189	917	9.0%	-	-	917	9.0%	1 021	33.7%	(100.0%)
Debt impairment	7 105	126	1.8%	-	-	126	1.8%	-	.3%	-
Depreciation and asset impairment	66 612	-	-	-	-	-	-	7 016	16.4%	(100.0%)
Finance charges	1 313	-	-	-	-	-	-	-	-	-
Bulk purchases	73 936	6 695	9.1%	-	-	6 695	9.1%	11 989	54.4%	(100.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	9 754	658	6.7%	-	-	658	6.7%	968	91.6%	(100.0%)
Transfers and grants	28 075	3	-	-	-	3	-	5	26.7%	(100.0%)
Other expenditure	106 447	11 379	10.7%	-	-	11 379	10.7%	17 021	45.8%	(100.0%)
Loss on disposal of PPE	37	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(64 637)	54 353		-		54 353		(9 595)		
Transfers recognised - capital	108 129	682	.6%	-	-	682	.6%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	43 492	55 036		-		55 036		(9 595)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	43 492	55 036		-		55 036		(9 595)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	43 492	55 036		-		55 036		(9 595)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	43 492	55 036		-		55 036		(9 595)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	99 309	1 913	1.9%	-	-	1 913	1.9%	6 821	25.3%	(100.0%)
National Government	78 210	1 913	2.4%	-	-	1 913	2.4%	4 230	19.5%	(100.0%)
Provincial Government	20 959	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	99 169	1 913	1.9%	-	-	1 913	1.9%	4 230	19.5%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	140	0	-	-	-	0	-	2 591	44.0%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	99 309	1 913	1.9%	-	-	1 913	1.9%	6 821	25.3%	(100.0%)
Governance and Administration	1 161	108	9.3%	-	-	108	9.3%	335	39.2%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	113	7.5%	(100.0%)
Budget & Treasury Office	611	56	9.2%	-	-	56	9.2%	83	106.8%	(100.0%)
Corporate Services	550	52	9.4%	-	-	52	9.4%	140	36.7%	(100.0%)
Community and Public Safety	1 847	-	-	-	-	-	-	1 362	55.9%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	1 157	685.9%	(100.0%)
Sport And Recreation	1 847	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	205	5.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 074	376	3.1%	-	-	376	3.1%	1 218	28.9%	(100.0%)
Planning and Development	487	0	-	-	-	0	-	-	-	-
Road Transport	11 587	376	3.2%	-	-	376	3.2%	1 218	28.9%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	84 228	1 429	1.7%	-	-	1 429	1.7%	3 906	18.7%	(100.0%)
Electricity	8 244	-	-	-	-	-	-	298	12.7%	(100.0%)
Water	62 875	-	-	-	-	-	-	45	1.0%	(100.0%)
Waste Water Management	13 109	1 429	10.9%	-	-	1 429	10.9%	3 454	43.7%	(100.0%)
Waste Management	-	-	-	-	-	-	-	108	7.2%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	467 318	18 356	3.9%	-	-	18 356	3.9%	74 737	68.3%	(100.0%)
Property rates, penalties and collection charges	35 441	744	2.1%	-	-	744	2.1%	8 205	64.9%	(100.0%)
Service charges	176 985	5 923	3.3%	-	-	5 923	3.3%	19 823	32.6%	(100.0%)
Other revenue	10 548	4 441	42.1%	-	-	4 441	42.1%	25 622	1 232.1%	(100.0%)
Government - operating	131 095	7 222	5.5%	-	-	7 222	5.5%	20 993	63.2%	(100.0%)
Government - capital	108 129	-	-	-	-	-	-	-	-	-
Interest	5 119	26	.5%	-	-	26	.5%	94	4.3%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(424 278)	(17 275)	4.1%	-	-	(17 275)	4.1%	(69 432)	60.3%	(100.0%)
Suppliers and employees	(394 890)	(17 273)	4.4%	-	-	(17 273)	4.4%	(69 428)	60.3%	(100.0%)
Finance charges	(1 313)	-	-	-	-	-	-	-	-	-
Transfers and grants	(28 075)	(2)	-	-	-	(2)	-	(5)	26.7%	(100.0%)
Net Cash from/(used) Operating Activities	43 040	1 081	2.5%	-	-	1 081	2.5%	5 305	(121.9%)	(100.0%)
Cash Flow from Investing Activities										
Receipts	453	62	13.6%	-	-	62	13.6%	-	-	-
Proceeds on disposal of PPE	453	62	13.6%	-	-	62	13.6%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(99 309)	(89)	.1%	-	-	(89)	.1%	(6 821)	25.3%	(100.0%)
Capital assets	(99 309)	(89)	.1%	-	-	(89)	.1%	(6 821)	25.3%	(100.0%)
Net Cash from/(used) Investing Activities	(98 856)	(28)	-	-	-	(28)	-	(6 821)	25.5%	(100.0%)
Cash Flow from Financing Activities										
Receipts	2 010	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 010	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	2 010	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(53 807)	1 053	(2.0%)	-	-	1 053	(2.0%)	(1 516)	(2.5%)	(100.0%)
Cash/cash equivalents at the year begin:	528	772	146.1%	-	-	772	146.1%	2 653	100.0%	(100.0%)
Cash/cash equivalents at the year end:	(53 279)	1 825	(3.4%)	-	-	1 825	(3.4%)	1 137	(2.1%)	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Thandekile Mnyimba	049 836 0021
Financial Manager	Mr Chris Mokeng (Acting)	053 531 0624

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BLUE CRANE ROUTE (EC102)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	181 819	58 875	32.4%	50 977	28.0%	109 852	60.4%	45 474	57.1%	12.1%
Property rates	11 090	11 085	100.0%	1	-	11 087	100.0%	(1)	100.6%	(357.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	87 673	22 105	25.2%	23 284	26.6%	45 389	51.8%	19 634	47.1%	18.6%
Service charges - water revenue	10 596	2 113	19.9%	5 343	50.4%	7 456	70.4%	3 265	49.9%	63.7%
Service charges - sanitation revenue	4 417	984	22.3%	1 056	23.9%	2 040	46.2%	1 650	50.0%	(36.0%)
Service charges - refuse revenue	5 412	1 207	22.3%	1 312	24.2%	2 519	46.5%	2 219	50.1%	(40.9%)
Service charges - other	218	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	75	7	9.5%	17	22.9%	24	32.5%	33	98.7%	(48.2%)
Interest earned - external investments	1 001	239	23.9%	362	36.2%	601	60.1%	260	55.1%	39.4%
Interest earned - outstanding debtors	2 723	773	28.4%	936	34.4%	1 709	62.8%	765	51.5%	22.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	70	15	22.0%	18	25.9%	34	47.9%	19	36.4%	(5.4%)
Licences and permits	632	238	37.7%	197	31.2%	435	68.8%	53	32.5%	268.3%
Agency services	660	237	35.9%	189	28.7%	426	64.6%	123	38.9%	54.4%
Transfers recognised - operational	51 654	19 361	37.5%	17 357	33.6%	36 717	71.1%	17 001	71.0%	2.1%
Other own revenue	5 498	528	9.6%	546	9.9%	1 075	19.5%	452	33.4%	20.7%
Gains on disposal of PPE	100	(18)	(18.5%)	359	358.6%	340	340.1%	-	(.8%)	(100.0%)
Operating Expenditure	217 576	53 164	24.4%	63 191	29.0%	116 354	53.5%	58 854	48.8%	7.4%
Employee related costs	73 523	17 418	23.7%	20 610	28.0%	38 028	51.7%	18 686	48.1%	10.3%
Remuneration of councillors	4 136	815	19.7%	815	19.7%	1 631	39.4%	770	37.2%	5.8%
Debt impairment	6 335	1 584	25.0%	1 584	25.0%	3 168	50.0%	1 584	50.0%	-
Depreciation and asset impairment	35 189	8 797	25.0%	8 797	25.0%	17 594	50.0%	9 200	50.0%	(4.4%)
Finance charges	3 749	-	-	714	19.0%	714	19.0%	846	20.5%	(15.7%)
Bulk purchases	65 378	17 949	27.5%	23 517	36.0%	41 465	63.4%	14 508	49.4%	62.1%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	91	-	361	-	452	-	311	-	16.1%
Transfers and grants	1 053	-	-	-	-	-	-	-	-	-
Other expenditure	28 213	6 510	23.1%	6 792	24.1%	13 303	47.2%	12 949	52.2%	(47.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(35 757)	5 711		(12 213)		(6 502)		(13 380)		
Transfers recognised - capital	24 983	3 643	14.6%	930	3.7%	4 573	18.3%	6 316	66.1%	(85.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(10 775)	9 354		(11 283)		(1 929)		(7 064)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(10 775)	9 354		(11 283)		(1 929)		(7 064)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(10 775)	9 354		(11 283)		(1 929)		(7 064)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(10 775)	9 354		(11 283)		(1 929)		(7 064)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	33 196	3 584	10.8%	1 512	4.6%	5 097	15.4%	1 282	43.9%	17.9%
National Government	24 983	3 196	12.8%	871	3.5%	4 066	16.3%	21	70.0%	4 106.4%
Provincial Government	-	-	-	-	-	-	-	792	29.9%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	24 983	3 196	12.8%	871	3.5%	4 066	16.3%	813	62.9%	7.1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 214	389	4.7%	642	7.8%	1 030	12.5%	469	16.5%	36.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	33 196	3 584	10.8%	1 512	4.6%	5 097	15.4%	1 282	43.9%	17.9%
Governance and Administration	1 680	244	14.5%	217	12.9%	462	27.5%	63	4.6%	242.5%
Executive & Council	1 000	3	.3%	187	18.7%	189	18.9%	-	.2%	(100.0%)
Budget & Treasury Office	200	-	-	10	5.1%	10	5.1%	22	10.6%	(54.5%)
Corporate Services	480	241	50.3%	21	4.3%	262	54.6%	41	5.6%	(49.7%)
Community and Public Safety	2 903	3 205	110.4%	127	4.4%	3 333	114.8%	393	6.4%	(67.6%)
Community & Social Services	1 673	10	.6%	22	1.3%	31	1.9%	-	-	(100.0%)
Sport And Recreation	-	3 196	-	106	-	3 301	-	21	.3%	411.0%
Public Safety	1 230	-	-	-	-	-	-	373	125.5%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 263	-	-	55	.3%	55	.3%	12	217.0%	346.3%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	20 242	-	-	55	.3%	55	.3%	12	217.0%	346.3%
Environmental Protection	21	-	-	-	-	-	-	-	-	-
Trading Services	8 350	135	1.6%	1 112	13.3%	1 247	14.9%	813	48.8%	36.8%
Electricity	5 900	-	-	-	-	-	-	21	1.0%	(100.0%)
Water	1 000	-	-	245	24.5%	245	24.5%	792	23.2%	(69.1%)
Waste Water Management	250	135	53.9%	868	347.1%	1 003	401.0%	-	94.5%	(100.0%)
Waste Management	1 200	-	-	-	-	-	-	-	31.4%	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	186 684	63 772	34.2%	57 251	30.7%	121 023	64.8%	45 874	59.8%	24.8%
Property rates, penalties and collection charges	9 427	4 801	50.9%	1 182	12.5%	5 983	63.5%	1 103	68.2%	7.2%
Service charges	97 506	23 513	24.1%	23 049	23.6%	46 562	47.8%	20 087	39.1%	14.7%
Other revenue	6 935	5 350	77.1%	6 368	91.8%	11 718	169.0%	4 856	229.6%	31.1%
Government - operating	51 654	20 507	39.7%	17 658	34.2%	38 165	73.9%	17 382	75.0%	1.6%
Government - capital	17 983	8 625	48.0%	8 041	44.7%	16 666	92.7%	1 590	95.5%	405.6%
Interest	3 179	977	30.7%	953	30.0%	1 930	60.7%	855	49.6%	11.5%
Dividends	-	-		-		-		-		
Payments	(167 083)	(58 169)	34.8%	(50 518)	30.2%	(108 686)	65.0%	(48 739)	58.4%	3.6%
Suppliers and employees	(164 752)	(58 151)	35.3%	(49 798)	30.2%	(107 949)	65.5%	(47 525)	58.4%	4.8%
Finance charges	(1 278)	(18)	1.4%	(719)	56.3%	(737)	57.7%	(846)	77.5%	(15.0%)
Transfers and grants	(1 053)	-	-	-	-	-	-	(368)	33.8%	(100.0%)
Net Cash from/(used) Operating Activities	19 601	5 603	28.6%	6 733	34.4%	12 336	62.9%	(2 865)	70.5%	(335.1%)
Cash Flow from Investing Activities										
Receipts	100	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	100	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(18 283)	(3 584)	19.6%	(1 512)	8.3%	(5 097)	27.9%	(2 368)	13.8%	(36.1%)
Capital assets	(18 283)	(3 584)	19.6%	(1 512)	8.3%	(5 097)	27.9%	(2 368)	13.8%	(36.1%)
Net Cash from/(used) Investing Activities	(18 183)	(3 584)	19.7%	(1 512)	8.3%	(5 097)	28.0%	(2 368)	13.9%	(36.1%)
Cash Flow from Financing Activities										
Receipts	50	69	138.5%	46	91.2%	115	229.8%	-	52.6%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	52.6%	-
Increase (decrease) in consumer deposits	50	69	138.5%	46	91.2%	115	229.8%	-	-	(100.0%)
Payments	(11 468)	-	-	(1 811)	15.8%	(1 811)	15.8%	(1 593)	35.4%	13.7%
Repayment of borrowing	(11 468)	-	-	(1 811)	15.8%	(1 811)	15.8%	(1 593)	35.4%	13.7%
Net Cash from/(used) Financing Activities	(11 418)	69	(.6%)	(1 765)	15.5%	(1 696)	14.9%	(1 593)	(11.9%)	10.8%
Net Increase/(Decrease) in cash held	(10 000)	2 088	(20.9%)	3 456	(34.6%)	5 544	(55.4%)	(6 825)	(3 726.2%)	(150.6%)
Cash/cash equivalents at the year begin:	10 000	14 111	141.1%	16 199	162.0%	14 111	141.1%	30 706	87.4%	(47.2%)
Cash/cash equivalents at the year end:	(0)	16 199	(5 078 084.0%)	19 655	(6 161 327.3%)	19 655	(6 161 327.3%)	23 881	193.3%	(17.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 882	11.5%	1 095	6.7%	3 035	18.5%	10 357	63.3%	16 369	26.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	8 170	55.0%	1 831	12.3%	997	6.7%	3 849	25.9%	14 848	24.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	347	3.1%	65	.6%	40	.4%	10 590	95.9%	11 043	18.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	726	9.6%	236	3.1%	196	2.6%	6 424	84.7%	7 583	12.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	968	9.5%	296	2.9%	259	2.5%	8 641	85.0%	10 163	16.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(125)	(10.3%)	56	4.6%	28	2.3%	1 259	103.5%	1 217	2.0%	-	-	-	-
Total By Income Source	11 968	19.5%	3 580	5.8%	4 555	7.4%	41 120	67.2%	61 223	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	663	6.5%	366	3.6%	156	1.5%	9 037	88.4%	10 222	16.7%	-	-	-	-
Commercial	1 320	41.2%	407	12.7%	474	14.8%	1 000	31.2%	3 202	5.2%	-	-	-	-
Households	9 985	20.9%	2 807	5.9%	3 925	8.2%	31 082	65.0%	47 799	78.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	11 968	19.5%	3 580	5.8%	4 555	7.4%	41 120	67.2%	61 223	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	46	100.0%	-	-	-	-	-	-	46	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	46	100.0%	-	-	-	-	-	-	46	100.0%

Contact Details

Municipal Manager	Mr Thabiso Klaas	042 243 6403
Financial Manager	Ms Sizeka Hulana	042 243 6487

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MAKANA (EC104)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	486 191	150 081	30.9%	56 262	11.6%	206 344	42.4%	97 603	51.5%	(42.4%)
Property rates	65 215	34 758	53.3%	3 370	5.2%	38 128	58.5%	10 155	65.2%	(66.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	191 033	26 434	13.8%	55 061	28.8%	81 495	42.7%	56 360	53.7%	(2.3%)
Service charges - water revenue	63 277	16 042	25.4%	(7 176)	(11.3%)	8 865	14.0%	(9 264)	7.6%	(22.5%)
Service charges - sanitation revenue	44 075	11 609	26.3%	1 112	2.5%	12 721	28.9%	3 256	49.5%	(65.8%)
Service charges - refuse revenue	8 305	1 905	22.9%	602	7.2%	2 507	30.2%	1 795	32.5%	(66.5%)
Service charges - other	-	10	-	2	-	12	-	5	-	(66.3%)
Rental of facilities and equipment	811	122	15.1%	112	13.8%	234	28.9%	285	20.6%	(60.8%)
Interest earned - external investments	700	2 697	385.2%	1 277	182.4%	3 973	567.6%	4 385	1 525.6%	(70.9%)
Interest earned - outstanding debtors	16 059	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 092	22	2.0%	2	.2%	23	2.1%	7	2.6%	(73.9%)
Licences and permits	1 647	606	36.8%	232	14.1%	838	50.9%	235	24.2%	(1.4%)
Agency services	500	1 208	241.5%	7	1.4%	1 214	242.9%	(658)	-	(101.0%)
Transfers recognised - operational	91 292	32 106	35.2%	-	-	32 106	35.2%	29 224	73.7%	(100.0%)
Other own revenue	2 185	22 564	1 032.7%	1 663	76.1%	24 227	1 108.8%	1 816	31.1%	(8.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	486 191	77 002	15.8%	50 743	10.4%	127 746	26.3%	88 972	35.4%	(43.0%)
Employee related costs	144 631	32 436	22.4%	13 770	9.5%	46 206	31.9%	39 686	58.1%	(65.3%)
Remuneration of councillors	10 497	1 550	14.8%	800	7.6%	2 350	22.4%	2 190	43.6%	(63.5%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	31 639	4 863	15.4%	1 876	5.9%	6 739	21.3%	5 627	35.7%	(66.7%)
Finance charges	-	(158)	-	-	-	(158)	-	2 594	928.0%	(100.0%)
Bulk purchases	104 404	18 527	17.7%	9 772	9.4%	28 299	27.1%	4 937	23.3%	97.9%
Other Materials	1 522	-	-	-	-	-	-	-	-	-
Contracted services	28 408	1 292	4.5%	-	-	1 292	4.5%	2 043	43.7%	(100.0%)
Transfers and grants	50 515	354	.7%	1 205	2.4%	1 559	3.1%	1 825	3.4%	(34.0%)
Other expenditure	114 575	18 139	15.8%	23 321	20.4%	41 460	36.2%	30 069	28.5%	(22.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	73 079		5 519		78 598		8 631		
Transfers recognised - capital	170 043	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	170 044	73 079		5 519		78 598		8 631		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	170 044	73 079		5 519		78 598		8 631		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	170 044	73 079		5 519		78 598		8 631		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	170 044	73 079		5 519		78 598		8 631		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	170 043	3 249	1.9%	2 300	1.4%	5 549	3.3%	12 429	10.0%	(81.5%)
National Government	159 140	1 024	.6%	2 111	1.3%	3 135	2.0%	6 047	7.6%	(65.1%)
Provincial Government	1 084	-	-	189	17.5%	189	17.5%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	9 820	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	170 043	1 024	.6%	2 300	1.4%	3 324	2.0%	6 047	7.2%	(62.0%)
Borrowing	-	2 225	-	-	-	2 225	-	6 382	-	(100.0%)
Internally generated funds	-	-	-	-	-	-	-	-	.2%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	170 043	3 249	1.9%	2 300	1.4%	5 549	3.3%	12 429	10.0%	(81.5%)
Governance and Administration	6 350	-	-	-	-	-	-	1 136	123.1%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	6 350	-	-	-	-	-	-	1 136	123.1%	(100.0%)
Community and Public Safety	17 878	812	4.5%	1 608	9.0%	2 420	13.5%	554	8.8%	190.3%
Community & Social Services	1 084	-	-	1 608	148.4%	1 608	148.4%	162	15.5%	892.0%
Sport And Recreation	16 794	812	4.8%	-	-	812	4.8%	388	6.3%	(100.0%)
Public Safety	-	-	-	-	-	-	-	4	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 252	1 024	81.8%	-	-	1 024	81.8%	6 201	73.5%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	1 252	1 024	81.8%	-	-	1 024	81.8%	6 201	73.5%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	144 563	1 414	1.0%	692	.5%	2 106	1.5%	4 538	3.5%	(84.8%)
Electricity	9 079	-	-	692	7.6%	692	7.6%	18	4.8%	3 837.0%
Water	47 065	1 414	3.0%	-	-	1 414	3.0%	513	3.4%	(100.0%)
Waste Water Management	88 419	-	-	-	-	-	-	4 007	3.5%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	578 936	214 253	37.0%	127 161	22.0%	341 415	59.0%	97 603	40.7%	30.3%
Property rates, penalties and collection charges	57 240	108 090	188.8%	10 534	18.4%	118 624	207.2%	10 155	76.7%	3.7%
Service charges	226 079	67 284	29.8%	77 041	34.1%	144 325	63.8%	52 153	50.0%	47.7%
Other revenue	21 000	1 868	8.9%	4 451	21.2%	6 319	30.1%	1 686	76.0%	164.1%
Government - operating	89 475	32 106	35.9%	30 106	33.6%	62 212	69.5%	29 224	73.7%	3.0%
Government - capital	173 043	-	-	2 300	1.3%	2 300	1.3%	-	-	(100.0%)
Interest	12 100	4 905	40.5%	2 729	22.6%	7 635	63.1%	4 385	64.1%	(37.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(394 873)	(138 974)	35.2%	(99 712)	25.3%	(238 686)	60.4%	(84 839)	40.1%	17.5%
Suppliers and employees	(351 972)	(138 554)	39.4%	(80 436)	22.9%	(218 989)	62.2%	(80 419)	45.9%	-
Finance charges	(5 000)	(166)	3.3%	(18 623)	372.5%	(18 790)	375.8%	(2 594)	258.9%	617.8%
Transfers and grants	(37 901)	(254)	.7%	(653)	1.7%	(907)	2.4%	(1 825)	3.4%	(64.2%)
Net Cash from/(used) Operating Activities	184 063	75 279	40.9%	27 450	14.9%	102 729	55.8%	12 764	41.5%	115.1%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(173 043)	(3 249)	1.9%	(16 488)	9.5%	(19 737)	11.4%	(12 429)	6.4%	32.7%
Capital assets	(173 043)	(3 249)	1.9%	(16 488)	9.5%	(19 737)	11.4%	(12 429)	6.4%	32.7%
Net Cash from/(used) Investing Activities	(173 043)	(3 249)	1.9%	(16 488)	9.5%	(19 737)	11.4%	(12 429)	6.4%	32.7%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	58	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	58	-	(100.0%)
Payments	(5 500)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(5 500)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(5 500)	-	-	-	-	-	-	58	(4.9%)	(100.0%)
Net Increase/(Decrease) in cash held	5 520	72 030	1 304.8%	10 962	198.6%	82 992	1 503.4%	393	174.0%	2 691.7%
Cash/cash equivalents at the year begin:	2 609	5 179	198.5%	77 209	2 959.3%	5 179	198.5%	95 399	58.9%	(19.1%)
Cash/cash equivalents at the year end:	8 129	77 209	949.8%	88 171	1 084.6%	88 171	1 084.6%	95 792	155.6%	(8.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	9 988	18.5%	44 012	81.5%	54 000	62.2%
Bulk Water	-	-	-	-	-	-	6 453	100.0%	6 453	7.4%
PAYE deductions	-	-	-	-	-	-	1 694	100.0%	1 694	2.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	11 247	75.8%	-	-	-	-	3 589	24.2%	14 836	17.1%
Other	-	-	-	-	798	8.1%	9 035	91.9%	9 833	11.3%
Total	11 247	13.0%	-	-	10 786	12.4%	64 783	74.6%	86 816	100.0%

Contact Details

Municipal Manager	Mr Mandisi Planga	046 603 6131
Financial Manager	Ms Nontobeko Faith Siwahla	046 603 6007

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NDLAMBE (EC105)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	374 077	94 518	25.3%	84 379	22.6%	178 897	47.8%	81 852	52.0%	3.1%
Property rates	96 999	24 546	25.3%	20 591	21.2%	45 137	46.5%	20 039	44.7%	2.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	61 190	15 482	25.3%	14 368	23.5%	29 850	48.8%	14 525	48.9%	(1.1%)
Service charges - water revenue	49 775	9 690	19.5%	6 284	12.6%	15 974	32.1%	8 478	47.9%	(25.9%)
Service charges - sanitation revenue	21 483	3 997	18.6%	1 129	5.3%	5 126	23.9%	4 683	50.8%	(75.9%)
Service charges - refuse revenue	25 418	4 356	17.1%	1 812	7.1%	6 168	24.3%	4 335	47.3%	(58.2%)
Service charges - other	582	268	46.1%	407	69.9%	675	116.0%	279	60.2%	45.8%
Rental of facilities and equipment	4 520	805	17.8%	38	.8%	843	18.7%	194	27.5%	(80.3%)
Interest earned - external investments	626	603	96.3%	874	139.7%	1 477	236.0%	498	418.6%	75.4%
Interest earned - outstanding debtors	6 822	1 610	23.6%	1 629	23.9%	3 239	47.5%	1 665	26.1%	(2.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	369	116	31.5%	131	35.6%	247	67.1%	86	36.0%	52.5%
Licences and permits	3 252	491	15.1%	193	5.9%	684	21.0%	466	31.1%	(58.6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	95 930	30 169	31.4%	33 874	35.3%	64 043	66.8%	23 174	63.0%	46.2%
Other own revenue	6 560	2 381	36.3%	3 034	46.3%	5 415	82.5%	3 395	115.5%	(10.6%)
Gains on disposal of PPE	549	5	.8%	14	2.5%	19	3.4%	33	33.6%	(58.2%)
Operating Expenditure	373 998	71 451	19.1%	76 705	20.5%	148 156	39.6%	81 659	44.2%	(6.1%)
Employee related costs	114 500	27 239	23.8%	32 604	28.5%	59 844	52.3%	29 355	49.2%	11.1%
Remuneration of councillors	5 966	1 333	22.3%	1 402	23.5%	2 735	45.8%	943	39.6%	48.7%
Debt impairment	14 351	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 641	-	-	-	-	-	-	-	-	-
Finance charges	1 952	895	45.9%	240	12.3%	1 135	58.2%	273	9.9%	(12.1%)
Bulk purchases	58 524	3 688	6.3%	4 931	8.4%	8 620	14.7%	5 974	40.0%	(17.5%)
Other Materials	-	-	-	-	-	-	-	1 190	-	(100.0%)
Contracted services	18 814	-	-	-	-	-	-	3 591	22.6%	(100.0%)
Transfers and grants	-	7 621	-	(2 337)	-	5 284	-	12 391	-	(118.9%)
Other expenditure	155 095	30 674	19.8%	39 865	25.7%	70 539	45.5%	27 943	40.0%	42.7%
Loss on disposal of PPE	156	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	79	23 067		7 674		30 741		192		
Transfers recognised - capital	32 206	2 212	6.9%	11 350	35.2%	13 562	42.1%	10 264	47.8%	10.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	32 285	25 279		19 024		44 303		10 456		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	32 285	25 279		19 024		44 303		10 456		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	32 285	25 279		19 024		44 303		10 456		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	32 285	25 279		19 024		44 303		10 456		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	37 285	5 843	15.7%	10 638	28.5%	16 481	44.2%	13 537	52.2%	(21.4%)
National Government	32 206	5 761	17.9%	8 834	27.4%	14 596	45.3%	4 074	27.9%	116.8%
Provincial Government	-	-	-	-	-	-	-	3 133	-	(100.0%)
District Municipality	-	-	-	2	-	2	-	997	-	(99.8%)
Other transfers and grants	-	-	-	-	-	-	-	5 108	-	(100.0%)
Transfers recognised - capital	32 206	5 761	17.9%	8 836	27.4%	14 598	45.3%	13 312	59.8%	(33.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 078	82	1.6%	1 802	35.5%	1 884	37.1%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	225	-	(100.0%)
Capital Expenditure Standard Classification	37 285	5 843	15.7%	10 638	28.5%	16 481	44.2%	13 537	52.2%	(21.4%)
Governance and Administration	279	36	12.9%	1 475	529.1%	1 511	542.0%	51	7.5%	2 804.2%
Executive & Council	46	23	50.7%	1 406	3 056.9%	1 429	3 107.6%	5	-	26 061.2%
Budget & Treasury Office	129	5	3.8%	5	4.1%	10	7.9%	31	4.6%	(83.1%)
Corporate Services	104	8	7.3%	64	61.5%	71	68.8%	14	-	343.1%
Community and Public Safety	2 875	77	2.7%	105	3.7%	182	6.3%	535	30.1%	(80.3%)
Community & Social Services	2 655	77	2.9%	105	4.0%	182	6.9%	489	36.6%	(78.5%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	200	-	-	-	-	-	-	46	10.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	20	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 631	3 947	18.2%	8 503	39.3%	12 450	57.6%	5 024	59.1%	69.3%
Planning and Development	180	3 226	1 792.4%	7 938	4 410.0%	11 164	6 202.4%	4 734	66.7%	67.7%
Road Transport	21 451	720	3.4%	565	2.6%	1 285	6.0%	289	20.7%	95.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	12 500	1 784	14.3%	555	4.4%	2 338	18.7%	7 927	52.6%	(93.0%)
Electricity	5 680	-	-	-	-	-	-	-	-	-
Water	3 640	1 101	30.2%	555	15.2%	1 655	45.5%	6 884	92.1%	(91.9%)
Waste Water Management	1 200	-	-	-	-	-	-	1 026	20.7%	(100.0%)
Waste Management	1 980	683	34.5%	-	-	683	34.5%	17	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	405 734	131 847	32.5%	148 324	36.6%	280 171	69.1%	119 393	65.1%	24.2%
Property rates, penalties and collection charges	97 000	20 252	20.9%	21 235	21.9%	41 487	42.8%	18 082	38.9%	17.4%
Service charges	158 449	28 428	17.9%	27 712	17.5%	56 140	35.4%	25 105	38.5%	10.4%
Other revenue	14 700	15 620	106.3%	5 851	39.8%	21 471	146.1%	16 132	156.0%	(63.7%)
Government - operating	95 930	49 931	52.0%	59 434	62.0%	109 364	114.0%	35 278	99.8%	68.5%
Government - capital	32 206	17 602	54.7%	34 074	105.8%	51 676	160.5%	24 787	134.6%	37.5%
Interest	7 448	15	.2%	18	.2%	33	.4%	8	.2%	118.4%
Dividends	-	-		-		-		-		
Payments	(206 316)	(126 395)	61.3%	(132 925)	64.4%	(259 321)	125.7%	(130 862)	64.1%	1.6%
Suppliers and employees	(203 215)	(123 162)	60.6%	(126 026)	62.0%	(249 189)	122.6%	(128 401)	63.2%	(1.8%)
Finance charges	(1 952)	(895)	45.9%	(240)	12.3%	(1 135)	58.2%	(273)	9.9%	(12.1%)
Transfers and grants	(1 149)	(2 338)	203.5%	(6 659)	579.7%	(8 997)	783.2%	(2 188)	468.2%	204.4%
Net Cash from/(used) Operating Activities	199 418	5 452	2.7%	15 399	7.7%	20 851	10.5%	(11 469)	74.2%	(234.3%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	11	18.9%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	11	18.9%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(31 785)	(5 843)	18.4%	(10 638)	33.5%	(16 481)	51.9%	(13 537)	52.2%	(21.4%)
Capital assets	(31 785)	(5 843)	18.4%	(10 638)	33.5%	(16 481)	51.9%	(13 537)	52.2%	(21.4%)
Net Cash from/(used) Investing Activities	(31 785)	(5 843)	18.4%	(10 638)	33.5%	(16 481)	51.9%	(13 526)	52.9%	(21.4%)
Cash Flow from Financing Activities										
Receipts	-	40	-	33	-	74	-	35	-	(5.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	40	-	33	-	74	-	35	-	(5.6%)
Payments	-	-	-	-	-	-	-	(184)	-	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	(184)	-	(100.0%)
Net Cash from/(used) Financing Activities	-	40	-	33	-	74	-	(149)	-	(122.3%)
Net Increase/(Decrease) in cash held	167 633	(351)	(.2%)	4 794	2.9%	4 443	2.7%	(25 144)	3 832.4%	(119.1%)
Cash/cash equivalents at the year begin:	-	(5 213)	-	(5 564)	-	(5 213)	-	14 920	-	(137.3%)
Cash/cash equivalents at the year end:	167 633	(5 564)	(3.3%)	(770)	(.5%)	(770)	(.5%)	(10 224)	(6 780.4%)	(92.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	950	3.9%	1 973	8.2%	2 069	8.6%	19 126	79.3%	24 119	22.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	3 697	28.5%	1 707	13.2%	1 182	9.1%	6 382	49.2%	12 968	12.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 726	24.4%	2 763	11.8%	2 181	9.3%	12 770	54.5%	23 439	21.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	432	4.3%	450	4.5%	864	8.7%	8 223	82.5%	9 968	9.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	653	6.9%	509	5.4%	814	8.6%	7 447	79.0%	9 423	8.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	14 343	100.0%	14 343	13.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 095)	(22.9%)	345	2.5%	916	6.8%	15 371	113.5%	13 538	12.6%	-	-	-	-
Total By Income Source	8 363	7.8%	7 746	7.2%	8 026	7.4%	83 663	77.6%	107 797	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(261)	(10.2%)	211	8.2%	152	5.9%	2 459	96.0%	2 561	2.4%	-	-	-	-
Commercial	1 189	40.9%	834	28.7%	198	6.8%	687	23.6%	2 908	2.7%	-	-	-	-
Households	7 435	7.3%	6 701	6.5%	7 676	7.5%	80 517	78.7%	102 328	94.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	8 363	7.8%	7 746	7.2%	8 026	7.4%	83 663	77.6%	107 797	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	8 039	100.0%	-	-	-	-	-	-	8 039	13.9%
Bulk Water	1 154	100.0%	-	-	-	-	-	-	1 154	2.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 346	100.0%	-	-	-	-	-	-	5 346	9.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	43 435	100.0%	-	-	-	-	-	-	43 435	74.9%
Total	57 974	100.0%	-	-	-	-	-	-	57 974	100.0%

Contact Details

Municipal Manager	Rolly Dumezweni	046 624 1140
Financial Manager	Howard Dredge	046 624 1140

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SUNDAYS RIVER VALLEY (EC106)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	170 748	69 564	40.7%	39 198	23.0%	108 762	63.7%	9 217	24.7%	325.3%
Property rates	38 201	25 971	68.0%	3 736	9.8%	29 707	77.8%	3 345	26.2%	11.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	59	-	(100.0%)
Service charges - electricity revenue	13 098	5 154	39.4%	2 448	18.7%	7 602	58.0%	612	3.0%	300.1%
Service charges - water revenue	17 978	2 978	16.6%	4 438	24.7%	7 415	41.2%	574	7.5%	673.1%
Service charges - sanitation revenue	4 413	1 126	25.5%	719	16.3%	1 845	41.8%	460	22.1%	56.2%
Service charges - refuse revenue	8 315	1 976	23.8%	1 580	19.0%	3 556	42.8%	879	19.1%	79.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	27	8	28.5%	4	15.2%	12	43.7%	4	8.9%	9.8%
Interest earned - external investments	1 533	436	28.5%	375	24.5%	812	52.9%	113	90.4%	233.0%
Interest earned - outstanding debtors	5 000	2 473	49.5%	1 769	35.4%	4 242	84.8%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	4 240	116	2.7%	87	2.1%	203	4.8%	187	176.9%	(53.4%)
Licences and permits	1 644	596	36.3%	352	21.4%	948	57.7%	152	20.6%	132.1%
Agency services	1 728	540	31.3%	385	22.3%	926	53.6%	230	23.4%	67.5%
Transfers recognised - operational	67 055	26 568	39.6%	21 888	32.6%	48 456	72.3%	1 676	40.6%	1 206.2%
Other own revenue	7 516	1 622	21.6%	1 416	18.8%	3 038	40.4%	928	10.1%	52.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	217 103	40 708	18.8%	35 070	16.2%	75 779	34.9%	23 693	39.6%	48.0%
Employee related costs	53 418	12 320	23.1%	14 552	27.2%	26 873	50.3%	7 940	41.2%	83.3%
Remuneration of councillors	6 310	1 571	24.9%	1 534	24.3%	3 105	49.2%	894	117.3%	71.7%
Debt impairment	34 967	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	35 000	-	-	-	-	-	-	-	-	-
Finance charges	2 644	52	2.0%	264	10.0%	316	12.0%	422	56.0%	(37.4%)
Bulk purchases	20 495	6 050	29.5%	2 410	11.8%	8 461	41.3%	2 962	66.5%	(18.6%)
Other Materials	6 304	1 459	23.1%	940	14.9%	2 399	38.1%	2 496	39.6%	(62.3%)
Contracted services	4 026	1 195	29.7%	2 472	61.4%	3 668	91.1%	1 640	265.3%	50.8%
Transfers and grants	17 970	11 093	61.7%	6 561	36.5%	17 654	98.2%	185	-	3 452.7%
Other expenditure	35 970	6 968	19.4%	6 336	17.6%	13 304	37.0%	7 154	37.3%	(11.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(46 355)	28 855		4 128		32 983		(14 476)		
Transfers recognised - capital	33 446	8 174	24.4%	8 129	24.3%	16 303	48.7%	6 324	97.0%	28.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(12 909)	37 029		12 257		49 286		(8 151)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(12 909)	37 029		12 257		49 286		(8 151)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(12 909)	37 029		12 257		49 286		(8 151)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(12 909)	37 029		12 257		49 286		(8 151)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	52 797	2 577	4.9%	8 700	16.5%	11 277	21.4%	6 840	41.0%	27.2%
National Government	33 160	1 716	5.2%	7 303	22.0%	9 019	27.2%	6 713	75.2%	8.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	33 160	1 716	5.2%	7 303	22.0%	9 019	27.2%	6 713	75.2%	8.8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 637	861	4.4%	1 397	7.1%	2 258	11.5%	127	.6%	1 001.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	52 797	2 577	4.9%	8 700	16.5%	11 277	21.4%	6 840	41.0%	27.2%
Governance and Administration	15 562	251	1.6%	855	5.5%	1 107	7.1%	9	3.4%	9 597.6%
Executive & Council	12 434	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	260	4	1.6%	-	-	4	1.6%	9	.6%	(100.0%)
Corporate Services	2 869	247	8.6%	855	29.8%	1 103	38.4%	-	29.3%	(100.0%)
Community and Public Safety	4 360	554	12.7%	486	11.1%	1 040	23.9%	1 883	40.5%	(74.2%)
Community & Social Services	315	-	-	38	12.1%	38	12.1%	12	.7%	204.4%
Sport And Recreation	1 250	515	41.2%	400	32.0%	915	73.2%	1 867	65.8%	(78.6%)
Public Safety	2 795	39	1.4%	48	1.7%	87	3.1%	4	1.4%	1 074.7%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 912	1 101	10.1%	5 241	48.0%	6 342	58.1%	4 201	66.3%	24.8%
Planning and Development	-	-	-	-	-	-	-	93	4.2%	(100.0%)
Road Transport	10 912	1 101	10.1%	5 241	48.0%	6 342	58.1%	4 099	75.0%	27.8%
Environmental Protection	-	-	-	-	-	-	-	9	-	(100.0%)
Trading Services	21 963	670	3.1%	2 118	9.6%	2 789	12.7%	747	85.5%	183.4%
Electricity	10 085	29	.3%	1 915	19.0%	1 944	19.3%	706	281.5%	171.2%
Water	2 374	45	1.9%	-	-	45	1.9%	41	14.4%	(100.0%)
Waste Water Management	9 204	100	1.1%	203	2.2%	303	3.3%	-	49.0%	(100.0%)
Waste Management	300	497	165.6%	-	-	497	165.6%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	152 222	92 601	60.8%	75 311	49.5%	167 912	110.3%	89 422	115.6%	(15.8%)
Property rates, penalties and collection charges	14 725	2 440	16.6%	12 875	87.4%	15 315	104.0%	246	3.8%	5 142.7%
Service charges	14 165	5 310	37.5%	5 678	40.1%	10 987	77.6%	5 492	104.2%	3.4%
Other revenue	15 159	34 500	227.6%	23 752	156.7%	58 252	384.3%	53 407	375.7%	(55.5%)
Government - operating	65 310	28 659	43.9%	21 824	33.4%	50 483	77.3%	21 722	78.5%	5%
Government - capital	38 896	21 255	54.6%	10 795	27.8%	32 050	82.4%	8 443	76.9%	27.9%
Interest	3 968	437	11.0%	388	9.8%	824	20.8%	113	3.0%	243.8%
Dividends	-	-		-		-		-		
Payments	(134 829)	(88 213)	65.4%	(66 949)	49.7%	(155 162)	115.1%	(82 851)	121.9%	(19.2%)
Suppliers and employees	(131 605)	(88 126)	67.0%	(66 685)	50.7%	(154 811)	117.6%	(82 027)	123.5%	(18.7%)
Finance charges	(3 224)	(87)	2.7%	(264)	8.2%	(351)	10.9%	(824)	198.9%	(67.9%)
Transfers and grants	-	-		-		-		-		
Net Cash from/(used) Operating Activities	17 393	4 387	25.2%	8 362	48.1%	12 749	73.3%	6 571	86.3%	27.2%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(47 773)	(2 956)	6.2%	(7 873)	16.5%	(10 829)	22.7%	(8 705)	45.1%	(9.6%)
Capital assets	(47 773)	(2 956)	6.2%	(7 873)	16.5%	(10 829)	22.7%	(8 705)	45.1%	(9.6%)
Net Cash from/(used) Investing Activities	(47 773)	(2 956)	6.2%	(7 873)	16.5%	(10 829)	22.7%	(8 705)	45.1%	(9.6%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	(595)	-	(450)	-	(1 045)	-	(750)	-	(40.0%)
Repayment of borrowing	-	(595)	-	(450)	-	(1 045)	-	(750)	-	(40.0%)
Net Cash from/(used) Financing Activities	-	(595)	-	(450)	-	(1 045)	-	(750)	-	(40.0%)
Net Increase/(Decrease) in cash held	(30 380)	836	(2.8%)	39	(.1%)	875	(2.9%)	(2 884)	-	(101.3%)
Cash/cash equivalents at the year begin:	31 380	362	1.2%	1 198	3.8%	362	1.2%	3 498	8.3%	(65.7%)
Cash/cash equivalents at the year end:	1 000	1 198	119.8%	1 237	123.7%	1 237	123.7%	614	(4.6%)	101.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 090	100.0%	-	-	-	-	-	-	1 090	12.8%
Bulk Water	-	-	-	-	-	-	2 969	100.0%	2 969	35.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	532	53.0%	472	47.0%	-	-	-	-	1 005	11.8%
Auditor-General	-	-	1 697	49.6%	26	.8%	1 695	49.6%	3 418	40.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 622	19.1%	2 169	25.6%	26	.3%	4 664	55.0%	8 481	100.0%

Contact Details

Municipal Manager	Mr Lonwabo M R Ngoqo	042 230 7701
Financial Manager	Mr Ponco Nkosazana	042 230 7706

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOUGA (EC108)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	637 174	230 635	36.2%	160 111	25.1%	390 746	61.3%	132 911	54.5%	20.5%
Property rates	148 563	76 212	51.3%	24 747	16.7%	100 959	68.0%	22 449	62.1%	10.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	224 482	61 711	27.5%	53 504	23.8%	115 216	51.3%	39 256	43.2%	36.3%
Service charges - water revenue	53 124	17 333	32.6%	15 112	28.4%	32 444	61.1%	11 304	51.0%	33.7%
Service charges - sanitation revenue	40 787	12 209	29.9%	10 958	26.9%	23 167	56.8%	10 566	55.9%	3.7%
Service charges - refuse revenue	24 979	9 482	38.0%	9 482	38.0%	18 964	75.9%	8 623	61.7%	10.0%
Service charges - other	13 451	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	591	198	33.5%	718	121.6%	916	155.1%	109	20.4%	561.2%
Interest earned - external investments	3 000	1 226	40.9%	1 643	54.8%	2 870	95.7%	823	71.8%	99.7%
Interest earned - outstanding debtors	4 500	1 721	38.2%	1 637	36.4%	3 358	74.6%	656	14.2%	149.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 086	755	24.5%	830	26.9%	1 585	51.4%	754	76.7%	10.1%
Licences and permits	9 086	1 960	21.6%	1 913	21.0%	3 873	42.6%	1 480	27.6%	29.2%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	100 681	38 175	37.9%	32 262	32.0%	70 437	70.0%	29 233	69.5%	10.4%
Other own revenue	10 843	9 652	89.0%	7 305	67.4%	16 957	156.4%	7 658	180.7%	(4.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	686 357	134 517	19.6%	163 270	23.8%	297 787	43.4%	142 197	40.0%	14.8%
Employee related costs	233 201	51 970	22.3%	64 015	27.5%	115 986	49.7%	62 309	53.3%	2.7%
Remuneration of councillors	11 004	2 590	23.5%	2 645	24.0%	5 235	47.6%	2 499	42.7%	5.8%
Debt impairment	30 323	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	83 123	-	-	-	-	-	-	-	-	-
Finance charges	4 463	801	18.0%	1 535	34.4%	2 336	52.3%	2 754	18.6%	(44.3%)
Bulk purchases	207 394	52 537	25.3%	61 358	29.6%	113 894	54.9%	41 840	49.5%	46.6%
Other Materials	35 999	240	.7%	47	.1%	287	.8%	-	-	(100.0%)
Contracted services	12 537	819	6.5%	294	2.3%	1 113	8.9%	1 631	18.9%	(82.0%)
Transfers and grants	580	9 579	1 651.6%	10 374	1 788.6%	19 953	3 440.2%	9 163	-	13.2%
Other expenditure	67 732	15 980	23.6%	23 002	34.0%	38 981	57.6%	22 000	33.3%	4.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(49 182)	96 118		(3 159)		92 959		(9 286)		
Transfers recognised - capital	38 383	5 497	14.3%	-	-	5 497	14.3%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(10 799)	101 615		(3 159)		98 456		(9 286)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(10 799)	101 615		(3 159)		98 456		(9 286)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(10 799)	101 615		(3 159)		98 456		(9 286)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(10 799)	101 615		(3 159)		98 456		(9 286)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	63 069	4 961	7.9%	9 100	14.4%	14 062	22.3%	18 460	32.7%	(50.7%)
National Government	34 810	4 489	12.9%	7 290	20.9%	11 779	33.8%	13 795	47.2%	(47.2%)
Provincial Government	2 000	-	-	706	35.3%	706	35.3%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	1 574	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 383	4 489	11.7%	7 996	20.8%	12 485	32.5%	13 795	47.2%	(42.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	24 685	472	1.9%	1 105	4.5%	1 577	6.4%	4 665	16.7%	(76.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	63 069	4 961	7.9%	9 100	14.4%	14 062	22.3%	18 460	32.7%	(50.7%)
Governance and Administration	1 375	11	.8%	24	1.8%	35	2.6%	7	14.8%	246.0%
Executive & Council	30	-	-	-	-	-	-	1	1.5%	(100.0%)
Budget & Treasury Office	640	-	-	-	-	-	-	-	31.4%	-
Corporate Services	705	11	1.6%	24	3.4%	35	5.0%	6	173.6%	332.5%
Community and Public Safety	13 186	70	.5%	18	.1%	88	.7%	1 989	12.7%	(99.1%)
Community & Social Services	2 500	70	2.8%	18	.7%	88	3.5%	2	.2%	734.9%
Sport And Recreation	9 821	-	-	-	-	-	-	1 779	16.0%	(100.0%)
Public Safety	865	-	-	-	-	-	-	208	8.6%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 425	25	.5%	118	2.2%	143	2.6%	466	10.1%	(74.7%)
Planning and Development	1 470	24	1.6%	40	2.7%	64	4.4%	17	1.2%	130.4%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	3 955	1	-	78	2.0%	79	2.0%	449	14.2%	(82.6%)
Trading Services	43 081	4 855	11.3%	8 941	20.8%	13 796	32.0%	15 998	42.8%	(44.1%)
Electricity	8 074	304	3.8%	79	1.0%	383	4.7%	738	7.8%	(89.2%)
Water	2 750	-	-	706	25.7%	706	25.7%	2 090	-	(66.2%)
Waste Water Management	28 758	4 551	15.8%	8 156	28.4%	12 707	44.2%	13 170	44.8%	(38.1%)
Waste Management	3 500	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	645 234	223 053	34.6%	203 829	31.6%	426 882	66.2%	195 486	67.0%	4.3%
Property rates, penalties and collection charges	139 650	62 300	44.6%	32 013	22.9%	94 313	67.5%	30 986	58.4%	3.3%
Service charges	335 414	75 415	22.5%	72 111	21.5%	147 526	44.0%	71 605	44.4%	.7%
Other revenue	23 605	29 897	126.7%	40 711	172.5%	70 608	299.1%	53 098	437.3%	(23.3%)
Government - operating	100 681	40 064	39.8%	29 773	29.6%	69 837	69.4%	27 666	70.3%	7.6%
Government - capital	38 383	11 466	29.9%	25 182	65.6%	36 648	95.5%	12 130	70.6%	107.6%
Interest	7 500	3 910	52.1%	4 040	53.9%	7 950	106.0%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(572 910)	(186 778)	32.6%	(154 041)	26.9%	(340 818)	59.5%	(173 649)	60.8%	(11.3%)
Suppliers and employees	(567 867)	(185 593)	32.7%	(152 908)	26.9%	(338 501)	59.6%	(172 246)	62.1%	(11.2%)
Finance charges	(4 463)	(1 184)	26.5%	(1 133)	25.4%	(2 317)	51.9%	(1 403)	18.3%	(19.3%)
Transfers and grants	(580)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	72 324	36 275	50.2%	49 789	68.8%	86 064	119.0%	21 837	120.9%	128.0%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(63 069)	(8 997)	14.3%	(9 100)	14.4%	(18 098)	28.7%	(18 460)	32.7%	(50.7%)
Capital assets	(63 069)	(8 997)	14.3%	(9 100)	14.4%	(18 098)	28.7%	(18 460)	32.7%	(50.7%)
Net Cash from/(used) Investing Activities	(63 069)	(8 997)	14.3%	(9 100)	14.4%	(18 098)	28.7%	(18 460)	32.7%	(50.7%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(7 303)	(1 370)	18.8%	(1 421)	19.5%	(2 792)	38.2%	(2 771)	-	(48.7%)
Repayment of borrowing	(7 303)	(1 370)	18.8%	(1 421)	19.5%	(2 792)	38.2%	(2 771)	-	(48.7%)
Net Cash from/(used) Financing Activities	(7 303)	(1 370)	18.8%	(1 421)	19.5%	(2 792)	38.2%	(2 771)	-	(48.7%)
Net Increase/(Decrease) in cash held	1 953	25 908	1 326.4%	39 267	2 010.4%	65 174	3 336.9%	606	###########	6 384.3%
Cash/cash equivalents at the year begin:	27 092	2 563	9.5%	28 471	105.1%	2 563	9.5%	51 502	-	(44.7%)
Cash/cash equivalents at the year end:	29 045	28 471	98.0%	67 738	233.2%	67 738	233.2%	52 108	(521 078 220.0%)	30.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 015	18.5%	993	3.1%	808	2.5%	24 616	75.9%	32 432	22.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	16 385	57.0%	1 178	4.1%	838	2.9%	10 325	35.9%	28 726	19.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 034	20.6%	692	1.8%	613	1.6%	29 577	76.0%	38 916	26.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	4 009	24.3%	575	3.5%	457	2.8%	11 462	69.5%	16 503	11.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 881	16.9%	525	3.1%	456	2.7%	13 155	77.3%	17 017	11.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1	100.0%	1	-	-	-	-	-
Interest on Arrear Debtor Accounts	65	.4%	63	.4%	76	.5%	15 599	98.7%	15 803	10.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(11 694)	582.3%	325	(16.2%)	436	(21.7%)	8 925	(444.4%)	(2 008)	(1.4%)	-	-	-	-
Total By Income Source	25 695	17.4%	4 351	3.0%	3 684	2.5%	113 659	77.1%	147 389	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	712	17.9%	349	8.8%	313	7.9%	2 609	65.5%	3 984	2.7%	-	-	-	-
Commercial	5 494	53.8%	435	4.3%	211	2.1%	4 070	39.9%	10 210	6.9%	-	-	-	-
Households	19 488	14.6%	3 567	2.7%	3 159	2.4%	106 981	80.3%	133 195	90.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	25 695	17.4%	4 351	3.0%	3 684	2.5%	113 659	77.1%	147 389	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	16 138	100.0%	-	-	-	-	-	-	16 138	19.5%
Bulk Water	-	-	-	-	-	-	45 286	100.0%	45 286	54.6%
PAYE deductions	2 392	100.0%	-	-	-	-	-	-	2 392	2.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 859	100.0%	-	-	-	-	-	-	2 859	3.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 433	17.4%	581	4.1%	122	.9%	10 871	77.6%	14 006	16.9%
Auditor-General	-	-	2 276	100.0%	-	-	-	-	2 276	2.7%
Other	-	-	-	-	-	-	-	-	-	-
Total	23 822	28.7%	2 858	3.4%	122	.1%	56 157	67.7%	82 958	100.0%

Contact Details

Municipal Manager	Mr Sydney Fadi	042 200 2103
Financial Manager	Mr Selwyn Thys	042 200 2104

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOU-KAMMA (EC109)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	121 855	47 646	39.1%	4 100	3.4%	51 746	42.5%	24 433	97.4%	(83.2%)
Property rates	16 686	17 007	101.9%	0	-	17 007	101.9%	11	100.2%	(99.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 800	582	32.3%	284	15.8%	867	48.1%	307	21.7%	(7.3%)
Service charges - water revenue	9 907	3 452	34.8%	1 094	11.0%	4 546	45.9%	2 518	515.0%	(56.5%)
Service charges - sanitation revenue	7 950	2 132	26.8%	697	8.8%	2 829	35.6%	1 848	34.3%	(62.3%)
Service charges - refuse revenue	4 111	1 058	25.7%	339	8.3%	1 397	34.0%	966	34.3%	(64.9%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	342	86	25.3%	26	7.7%	113	33.0%	76	41.5%	(65.0%)
Interest earned - external investments	32	23	71.7%	0	-	23	71.7%	1	5.8%	(99.8%)
Interest earned - outstanding debtors	7 475	2 117	28.3%	725	9.7%	2 842	38.0%	1 855	65.3%	(60.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 800	326	11.6%	66	2.3%	391	14.0%	352	24.5%	(81.3%)
Licences and permits	30	6	19.5%	2	7.2%	8	26.7%	6	1.0%	(63.1%)
Agency services	3 436	1 005	29.3%	577	16.8%	1 583	46.1%	731	55.1%	(21.0%)
Transfers recognised - operational	45 215	19 682	43.5%	270	.6%	19 952	44.1%	15 458	73.0%	(98.3%)
Other own revenue	22 071	105	.5%	19	.1%	124	.6%	285	2.3%	(93.4%)
Gains on disposal of PPE	-	63	-	-	-	63	-	19	-	(100.0%)
Operating Expenditure	142 358	18 625	13.1%	5 986	4.2%	24 610	17.3%	20 836	27.6%	(71.3%)
Employee related costs	46 780	10 050	21.5%	3 471	7.4%	13 521	28.9%	10 217	38.4%	(66.0%)
Remuneration of councillors	3 270	587	18.0%	257	7.8%	844	25.8%	730	26.2%	(64.9%)
Debt impairment	23 476	-	-	-	-	-	-	-	.2%	-
Depreciation and asset impairment	21 096	-	-	-	-	-	-	-	-	-
Finance charges	422	51	12.0%	53	12.5%	103	24.5%	186	103.0%	(71.6%)
Bulk purchases	3 722	422	11.3%	-	-	422	11.3%	816	45.3%	(100.0%)
Other Materials	-	102	-	114	-	216	-	409	-	(72.1%)
Contracted services	3 376	287	8.5%	256	7.6%	543	16.1%	829	46.3%	(69.1%)
Transfers and grants	18 042	5 367	29.7%	773	4.3%	6 140	34.0%	2 916	43.9%	(73.5%)
Other expenditure	22 174	1 759	7.9%	1 063	4.8%	2 821	12.7%	4 734	32.4%	(77.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(20 503)	29 021		(1 886)		27 136		3 597		
Transfers recognised - capital	18 604	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(1 898)	29 021		(1 886)		27 136		3 597		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(1 898)	29 021		(1 886)		27 136		3 597		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 898)	29 021		(1 886)		27 136		3 597		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 898)	29 021		(1 886)		27 136		3 597		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	19 197	2 530	13.2%	49	.3%	2 579	13.4%	3 784	34.7%	(98.7%)
National Government	18 907	2 455	13.0%	22	.1%	2 478	13.1%	3 513	33.4%	(99.4%)
Provincial Government	-	-	-	27	-	27	-	202	-	(86.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	18 907	2 455	13.0%	49	.3%	2 505	13.2%	3 715	34.4%	(98.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	290	75	25.8%	-	-	75	25.8%	69	83.6%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	19 197	2 530	13.2%	49	.3%	2 579	13.4%	3 784	34.7%	(98.7%)
Governance and Administration	50	363	726.2%	-	-	363	726.2%	61	74.2%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	10	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	50	363	726.2%	-	-	363	726.2%	51	61.8%	(100.0%)
Community and Public Safety	240	354	147.5%	30	12.6%	384	160.1%	909	19.6%	(96.7%)
Community & Social Services	120	191	159.2%	30	25.2%	221	184.4%	568	13.4%	(94.7%)
Sport And Recreation	-	-	-	-	-	-	-	341	-	(100.0%)
Public Safety	120	163	135.7%	-	-	163	135.7%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	326	49.6%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	8	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	319	49.4%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	18 907	1 813	9.6%	19	.1%	1 832	9.7%	2 487	37.7%	(99.2%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	13 959	1 163	8.3%	-	-	1 163	8.3%	1 242	22.3%	(100.0%)
Waste Water Management	4 645	625	13.5%	19	.4%	644	13.9%	1 245	92.6%	(98.5%)
Waste Management	303	25	8.3%	-	-	25	8.3%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	111 039	27 046	24.4%	5 198	4.7%	32 245	29.0%	23 520	55.6%	(77.9%)
Property rates, penalties and collection charges	11 680	1 812	15.5%	3 224	27.6%	5 036	43.1%	1 560	25.5%	106.7%
Service charges	3 786	1 353	35.7%	347	9.2%	1 701	44.9%	977	25.5%	(64.4%)
Other revenue	28 731	2 529	8.8%	1 608	5.6%	4 137	14.4%	3 917	113.9%	(58.9%)
Government - operating	45 215	18 648	41.2%	-	-	18 648	41.2%	12 554	62.1%	(100.0%)
Government - capital	18 604	2 693	14.5%	19	.1%	2 712	14.6%	4 511	66.3%	(99.6%)
Interest	3 022	11	.4%	0	-	11	.4%	1	.7%	(99.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(97 786)	(33 664)	34.4%	(5 001)	5.1%	(38 665)	39.5%	(13 296)	44.9%	(62.4%)
Suppliers and employees	(79 322)	(33 336)	42.0%	(4 889)	6.2%	(38 225)	48.2%	(12 656)	74.7%	(61.4%)
Finance charges	(422)	-	-	-	-	-	-	-	2.9%	-
Transfers and grants	(18 042)	(328)	1.8%	(112)	.6%	(440)	2.4%	(639)	2.6%	(82.5%)
Net Cash from/(used) Operating Activities	13 253	(6 618)	(49.9%)	197	1.5%	(6 420)	(48.4%)	10 224	200.1%	(98.1%)
Cash Flow from Investing Activities										
Receipts	5 813	63	1.1%	11	.2%	74	1.3%	19	.7%	(44.7%)
Proceeds on disposal of PPE	-	63	-	11	-	74	-	19	-	(44.7%)
Decrease in non-current debtors	5 813	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(19 197)	(794)	4.1%	(43)	.2%	(837)	4.4%	(6 440)	46.2%	(99.3%)
Capital assets	(19 197)	(794)	4.1%	(43)	.2%	(837)	4.4%	(6 440)	46.2%	(99.3%)
Net Cash from/(used) Investing Activities	(13 385)	(731)	5.5%	(32)	.2%	(763)	5.7%	(6 421)	123.9%	(99.5%)
Cash Flow from Financing Activities										
Receipts	6 000	6 000	100.0%	-	-	6 000	100.0%	-	-	-
Short term loans	6 000	6 000	100.0%	-	-	6 000	100.0%	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(6 000)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(6 000)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	6 000	-	-	-	6 000	-	-	-	-
Net Increase/(Decrease) in cash held	(132)	(1 349)	1 021.6%	165	(124.9%)	(1 184)	896.7%	3 803	(2 116.6%)	(95.7%)
Cash/cash equivalents at the year begin:	132	113	85.4%	(1 236)	(936.3%)	113	85.4%	1 322	70.4%	(193.5%)
Cash/cash equivalents at the year end:	(0)	(1 236)	17 655 842.9%	(1 071)	15 301 328.6%	(1 071)	15 301 328.6%	5 125	759 285.3%	(120.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Sabelo Nkuhlu	042 288 7210
Financial Manager	Ms Nydine Venter	042 288 7281

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SARAH BAARTMAN (DC10)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	142 748	38 270	26.8%	32 887	23.0%	71 158	49.8%	34 295	54.1%	(4.1%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 300	319	24.6%	320	24.6%	639	49.1%	300	46.2%	6.4%
Interest earned - external investments	14 000	3 632	25.9%	4 449	31.8%	8 081	57.7%	4 429	74.7%	.5%
Interest earned - outstanding debtors	-	0	-	0	-	0	-	0	-	(47.4%)
Dividends received	-	-	-	0	-	0	-	-	-	(100.0%)
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	45	12	27.2%	12	27.3%	25	54.5%	8	47.9%	63.2%
Transfers recognised - operational	86 525	34 255	39.6%	27 969	32.3%	62 224	71.9%	29 248	76.1%	(4.4%)
Other own revenue	40 878	52	.1%	137	.3%	190	.5%	310	1.6%	(55.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	142 748	17 204	12.1%	36 767	25.8%	53 971	37.8%	31 861	36.3%	15.4%
Employee related costs	46 963	10 141	21.6%	9 672	20.6%	19 813	42.2%	11 699	47.4%	(17.3%)
Remuneration of councillors	7 314	1 481	20.2%	1 658	22.7%	3 139	42.9%	1 567	45.6%	5.8%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 680	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	4 565	1 112	24.4%	838	18.4%	1 950	42.7%	593	25.7%	41.4%
Transfers and grants	27 011	-	-	614	2.3%	614	2.3%	2 175	14.4%	(71.8%)
Other expenditure	55 215	4 471	8.1%	23 984	43.4%	28 455	51.5%	15 827	37.6%	51.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	21 066		(3 879)		17 187		2 434		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	21 066		(3 879)		17 187		2 434		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	21 066		(3 879)		17 187		2 434		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	21 066		(3 879)		17 187		2 434		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	21 066		(3 879)		17 187		2 434		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	3 863	5	.1%	369	9.5%	373	9.7%	162	3.0%	127.1%
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 863	5	.1%	369	9.5%	373	9.7%	162	3.0%	127.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	3 863	5	.1%	369	9.5%	373	9.7%	162	3.0%	127.1%
Governance and Administration	3 229	-	-	330	10.2%	330	10.2%	49	1.1%	573.8%
Executive & Council	1 129	-	-	161	14.2%	161	14.2%	17	27.8%	839.9%
Budget & Treasury Office	1 999	-	-	-	-	-	-	2	-	(100.0%)
Corporate Services	102	-	-	169	165.8%	169	165.8%	30	41.2%	466.3%
Community and Public Safety	-	-	-	-	-	-	-	43	5.2%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	43	5.2%	(100.0%)
Economic and Environmental Services	634	5	.7%	39	6.1%	43	6.8%	71	43.6%	(45.3%)
Planning and Development	634	5	.7%	39	6.1%	43	6.8%	67	41.5%	(42.6%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	3	-	(100.0%)
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	142 748	4 133	2.9%	32 887	23.0%	37 020	25.9%	34 295	54.1%	(4.1%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	42 223	384	.9%	469	1.1%	853	2.0%	618	3.0%	(24.1%)
Government - operating	86 525	117	.1%	27 969	32.3%	28 086	32.5%	29 248	76.1%	(4.4%)
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	14 000	3 632	25.9%	4 449	31.8%	8 081	57.7%	4 429	74.7%	.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(141 068)	(17 441)	12.4%	(36 767)	26.1%	(54 208)	38.4%	(31 861)	36.8%	15.4%
Suppliers and employees	(114 057)	(17 441)	15.3%	(36 153)	31.7%	(53 594)	47.0%	(29 686)	40.2%	21.8%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(27 011)	-	-	(614)	2.3%	(614)	2.3%	(2 175)	14.4%	(71.8%)
Net Cash from/(used) Operating Activities	1 680	(13 308)	(792.2%)	(3 879)	(230.9%)	(17 188)	(1 023.1%)	2 434	1 378.6%	(259.3%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(3 863)	(5)	.1%	(369)	9.5%	(373)	9.7%	(162)	3.0%	127.1%
Capital assets	(3 863)	(5)	.1%	(369)	9.5%	(373)	9.7%	(162)	3.0%	127.1%
Net Cash from/(used) Investing Activities	(3 863)	(5)	.1%	(369)	9.5%	(373)	9.7%	(162)	3.0%	127.1%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(2 183)	(13 313)	610.0%	(4 248)	194.6%	(17 561)	804.6%	2 272	(719.2%)	(286.9%)
Cash/cash equivalents at the year begin:	-	99 301	-	85 988	-	99 301	-	23 510	-	265.7%
Cash/cash equivalents at the year end:	(2 183)	85 988	(3 939.9%)	81 740	(3 745.3%)	81 740	(3 745.3%)	25 782	11.6%	217.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2	2.3%	15	19.4%	1	1.3%	61	77.0%	80	24.7%	-	-	-	-
Interest on Arrear Debtor Accounts	0	55.0%	0	35.0%	0	5.0%	0	5.0%	0	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	243	100.0%	243	75.3%	2 604	1 070.5%	-	-
Total By Income Source	2	.6%	15	4.8%	1	.3%	305	94.3%	323	100.0%	2 604	806.3%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1	.2%	14	4.5%	-	-	304	95.3%	319	98.9%	-	-	-	-
Commercial	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	31.1%	1	30.8%	1	30.3%	0	7.8%	4	1.1%	2 604	73 137.6%	-	-
Total By Customer Group	2	.6%	15	4.8%	1	.3%	305	94.3%	323	100.0%	2 604	806.3%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	841	58.7%	587	40.9%	2	.1%	3	.2%	1 433	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	841	58.7%	587	40.9%	2	.1%	3	.2%	1 433	100.0%

Contact Details

Municipal Manager	Mr D M Pillay	041 508 7114
Financial Manager	Mr Danie De Lange	041 508 7247

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MBHASHE (EC121)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	315 806	96 569	30.6%	10 536	3.3%	107 105	33.9%	71 931	114.8%	(85.4%)
Property rates	3 621	1 579	43.6%	770	21.3%	2 349	64.9%	1 376	57.8%	(44.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 200	1 883	157.0%	(2 008)	(167.3%)	(125)	(10.4%)	177	54.9%	(1 232.2%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 208	443	36.7%	451	37.4%	894	74.0%	423	72.7%	6.6%
Interest earned - external investments	10 479	1 859	17.7%	(25)	(.2%)	1 833	17.5%	2 776	47.4%	(100.9%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 500	663	26.5%	561	22.4%	1 224	48.9%	582	112.0%	(3.7%)
Licences and permits	1 500	278	18.5%	522	34.8%	799	53.3%	250	14.5%	108.4%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	216 390	89 342	41.3%	794	.4%	90 136	41.7%	54 549	139.4%	(98.5%)
Other own revenue	78 908	523	.7%	9 472	12.0%	9 995	12.7%	11 796	23.8%	(19.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	266 338	46 620	17.5%	65 282	24.5%	111 902	42.0%	23 599	28.5%	176.6%
Employee related costs	89 792	18 094	20.2%	20 385	22.7%	38 479	42.9%	9 250	27.5%	120.4%
Remuneration of councillors	19 332	4 433	22.9%	6 325	32.7%	10 758	55.7%	3 701	36.9%	70.9%
Debt impairment	1 010	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	38 200	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	118 004	24 093	20.4%	38 571	32.7%	62 665	53.1%	10 648	49.5%	262.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	49 467	49 949		(54 746)		(4 797)		48 332		
Transfers recognised - capital	69 534	13 724	19.7%	15 000	21.6%	28 724	41.3%	25 603	88.8%	(41.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	119 001	63 673		(39 746)		23 927		73 935		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	119 001	63 673		(39 746)		23 927		73 935		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	119 001	63 673		(39 746)		23 927		73 935		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	119 001	63 673		(39 746)		23 927		73 935		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	158 211	28 560	18.1%	35 555	22.5%	64 115	40.5%	66 316	77.0%	(46.4%)
National Government	158 211	28 560	18.1%	35 555	22.5%	64 115	40.5%	66 316	77.0%	(46.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	158 211	28 560	18.1%	35 555	22.5%	64 115	40.5%	66 316	77.0%	(46.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	158 211	28 560	18.1%	35 555	22.5%	64 115	40.5%	66 316	77.0%	(46.4%)
Governance and Administration	21 526	308	1.4%	1 688	7.8%	1 996	9.3%	270	10.7%	524.5%
Executive & Council	-	-	-	-	-	-	-	58	84.8%	(100.0%)
Budget & Treasury Office	15 000	-	-	-	-	-	-	82	44.7%	(100.0%)
Corporate Services	6 526	308	4.7%	1 688	25.9%	1 996	30.6%	130	3.3%	1 201.4%
Community and Public Safety	5 367	4	.1%	987	18.4%	991	18.5%	276	471.4%	257.2%
Community & Social Services	210	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	5 157	4	.1%	987	19.1%	991	19.2%	276	893.9%	257.2%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	130 669	28 065	21.5%	32 880	25.2%	60 946	46.6%	65 770	79.7%	(50.0%)
Planning and Development	100	-	-	-	-	-	-	-	-	-
Road Transport	130 469	28 065	21.5%	32 880	25.2%	60 946	46.7%	65 770	80.2%	(50.0%)
Environmental Protection	100	-	-	-	-	-	-	-	-	-
Trading Services	650	182	28.0%	-	-	182	28.0%	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	650	182	28.0%	-	-	182	28.0%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	385 340	110 293	28.6%	139 324	36.2%	249 618	64.8%	97 534	60.7%	42.8%
Property rates, penalties and collection charges	3 621	1 579	43.6%	436	12.0%	2 015	55.6%	1 376	57.8%	(68.3%)
Service charges	1 200	1 883	157.0%	(1 901)	(158.4%)	(17)	(1.4%)	177	54.9%	(1 171.6%)
Other revenue	84 116	1 906	2.3%	11 544	13.7%	13 451	16.0%	13 052	105.9%	(11.6%)
Government - operating	216 390	89 342	41.3%	70 979	32.8%	160 321	74.1%	54 549	53.9%	30.1%
Government - capital	69 534	13 724	19.7%	57 021	82.0%	70 745	101.7%	25 603	78.1%	122.7%
Interest	10 479	1 859	17.7%	1 245	11.9%	3 103	29.6%	2 776	49.7%	(55.2%)
Dividends	-	-		-		-		-	-	
Payments	(227 128)	(46 620)	20.5%	(65 388)	28.8%	(112 009)	49.3%	(23 599)	28.5%	177.1%
Suppliers and employees	(227 128)	(46 620)	20.5%	(65 388)	28.8%	(112 009)	49.3%	(23 599)	28.5%	177.1%
Finance charges	-	-		-		-		-	-	
Transfers and grants	-	-		-		-		-	-	
Net Cash from/(used) Operating Activities	158 211	63 673	40.2%	73 936	46.7%	137 609	87.0%	73 935	136.6%	-
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(158 211)	(28 560)	18.1%	(35 555)	22.5%	(64 115)	40.5%	(66 316)	77.0%	(46.4%)
Capital assets	(158 211)	(28 560)	18.1%	(35 555)	22.5%	(64 115)	40.5%	(66 316)	77.0%	(46.4%)
Net Cash from/(used) Investing Activities	(158 211)	(28 560)	18.1%	(35 555)	22.5%	(64 115)	40.5%	(66 316)	39.7%	(46.4%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	-	35 113	-	38 381	-	73 494	-	7 619	(694.7%)	403.8%
Cash/cash equivalents at the year begin:	-	-	-	35 113	-	-	-	92 834	-	(62.2%)
Cash/cash equivalents at the year end:	-	35 113	-	73 494	-	73 494	-	100 453	(694.7%)	(26.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 173	93.1%	292	1.5%	344	1.8%	705	3.6%	19 514	99.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	127	89.5%	4	3.0%	4	3.0%	6	4.5%	141	.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	18 299	93.1%	296	1.5%	348	1.8%	712	3.6%	19 655	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(114)	(18.2%)	117	18.8%	189	30.3%	431	69.1%	624	3.2%	-	-	-	-
Commercial	4 944	95.5%	46	.9%	41	.8%	144	2.8%	5 175	26.3%	-	-	-	-
Households	13 397	97.2%	131	1.0%	116	.8%	135	1.0%	13 778	70.1%	-	-	-	-
Other	73	92.3%	2	2.6%	2	2.6%	2	2.6%	79	.4%	-	-	-	-
Total By Customer Group	18 299	93.1%	296	1.5%	348	1.8%	712	3.6%	19 655	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	9 934	95.5%	282	2.7%	-	-	190	1.8%	10 406	100.0%
Total	9 934	95.5%	282	2.7%	-	-	190	1.8%	10 406	100.0%

Contact Details

Municipal Manager	Monwabisi Somana	047 489 5800
Financial Manager	Mr Xolani Sikobi	047 489 5800

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MNQUMA (EC122)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	265 142	110 130	41.5%	9 844	3.7%	119 974	45.2%	81 298	120.2%	(87.9%)
Property rates	19 472	8 480	43.5%	4 444	22.8%	12 924	66.4%	396	106.7%	1 021.3%
Property rates - penalties and collection charges	-	179	-	-	-	179	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	448	-	448	-	-	-	(100.0%)
Service charges - refuse revenue	4 100	1 087	26.5%	873	21.3%	1 959	47.8%	-	-	(100.0%)
Service charges - other	-	55	-	-	-	55	-	976	-	(100.0%)
Rental of facilities and equipment	2 700	629	23.3%	629	23.3%	1 258	46.6%	1 171	71.4%	(46.2%)
Interest earned - external investments	4 500	1 456	32.4%	677	15.0%	2 133	47.4%	2 022	81.9%	(66.5%)
Interest earned - outstanding debtors	4 525	2 116	46.8%	1 688	37.3%	3 804	84.1%	1 540	48.4%	9.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 322	323	13.9%	248	10.7%	571	24.6%	671	69.4%	(63.1%)
Licences and permits	3 836	912	23.8%	698	18.2%	1 610	42.0%	1 423	203.1%	(50.9%)
Agency services	920	225	24.5%	92	10.0%	317	34.5%	315	11.7%	(70.9%)
Transfers recognised - operational	217 033	94 335	43.5%	-	-	94 335	43.5%	72 529	129.2%	(100.0%)
Other own revenue	5 144	96	1.9%	47	.9%	143	2.8%	220	33.9%	(78.6%)
Gains on disposal of PPE	590	238	40.3%	-	-	238	40.3%	35	25.1%	(100.0%)
Operating Expenditure	393 904	86 579	22.0%	61 340	15.6%	147 919	37.6%	74 390	45.0%	(17.5%)
Employee related costs	165 411	47 507	28.7%	40 800	24.7%	88 306	53.4%	48 539	70.6%	(15.9%)
Remuneration of councillors	24 421	5 359	21.9%	1 671	6.8%	7 030	28.8%	-	-	(100.0%)
Debt impairment	21 980	5 730	26.1%	3 820	17.4%	9 550	43.4%	-	-	(100.0%)
Depreciation and asset impairment	106 784	12 873	12.1%	8 582	8.0%	21 454	20.1%	-	-	(100.0%)
Finance charges	1 200	306	25.5%	216	18.0%	522	43.5%	508	56.7%	(57.4%)
Bulk purchases	7 000	2 790	39.9%	480	6.9%	3 270	46.7%	2 455	53.4%	(80.4%)
Other Materials	7 757	829	10.7%	205	2.6%	1 033	13.3%	2 003	40.6%	(89.8%)
Contracted services	7 285	2 715	37.3%	2 144	29.4%	4 858	66.7%	8 476	128.6%	(74.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	52 067	8 472	16.3%	3 423	6.6%	11 895	22.8%	12 409	27.1%	(72.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(128 762)	23 551		(51 496)		(27 945)		6 908		
Transfers recognised - capital	72 225	24 411	33.8%	31 251	43.3%	55 662	77.1%	891	.8%	3 408.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(56 537)	47 962		(20 246)		27 717		7 799		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(56 537)	47 962		(20 246)		27 717		7 799		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(56 537)	47 962		(20 246)		27 717		7 799		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(56 537)	47 962		(20 246)		27 717		7 799		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	72 226	2 531	3.5%	193	.3%	2 724	3.8%	13 248	12.5%	(98.5%)
National Government	72 226	2 531	3.5%	193	.3%	2 724	3.8%	13 248	12.5%	(98.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	72 226	2 531	3.5%	193	.3%	2 724	3.8%	13 248	12.5%	(98.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	72 226	2 531	3.5%	193	.3%	2 724	3.8%	13 248	12.5%	(98.5%)
Governance and Administration	2 118	67	3.2%	184	8.7%	251	11.9%	1 034	97.9%	(82.2%)
Executive & Council	70	2	2.5%	57	81.0%	58	83.5%	80	267.5%	(29.4%)
Budget & Treasury Office	35	49	139.9%	-	-	49	139.9%	114	379.3%	(100.0%)
Corporate Services	2 013	16	.8%	128	6.3%	144	7.1%	840	86.4%	(84.8%)
Community and Public Safety	1 797	-	-	7	.4%	7	.4%	1 102	21.3%	(99.4%)
Community & Social Services	1 797	-	-	7	.4%	7	.4%	1 102	21.3%	(99.4%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	68 311	2 464	3.6%	2	-	2 466	3.6%	11 112	11.0%	(100.0%)
Planning and Development	140	-	-	2	1.2%	2	1.2%	15	3.8%	(89.2%)
Road Transport	68 171	2 464	3.6%	-	-	2 464	3.6%	11 097	11.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	336 777	134 303	39.9%	11 865	3.5%	146 168	43.4%	90 672	55.6%	(86.9%)
Property rates, penalties and collection charges	19 472	8 480	43.5%	4 444	22.8%	12 924	66.4%	4 717	33.0%	(5.8%)
Service charges	4 100	1 320	32.2%	1 320	32.2%	2 641	64.4%	146	6.6%	806.2%
Other revenue	14 922	2 185	14.6%	1 714	11.5%	3 899	26.1%	2 586	38.4%	(33.7%)
Government - operating	217 033	94 335	43.5%	22	-	94 357	43.5%	80 317	86.1%	(100.0%)
Government - capital	72 225	24 411	33.8%	2 000	2.8%	26 411	36.6%	-	4.8%	(100.0%)
Interest	9 025	3 572	39.6%	2 365	26.2%	5 937	65.8%	2 906	54.8%	(18.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(393 904)	(86 509)	22.0%	(69 465)	17.6%	(155 974)	39.6%	(78 979)	37.4%	(12.0%)
Suppliers and employees	(392 704)	(86 203)	22.0%	(69 249)	17.6%	(155 452)	39.6%	(78 376)	37.4%	(11.6%)
Finance charges	(1 200)	(306)	25.5%	(216)	18.0%	(522)	43.5%	(603)	54.7%	(64.2%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(57 127)	47 794	(83.7%)	(57 600)	100.8%	(9 806)	17.2%	11 693	151.4%	(592.6%)
Cash Flow from Investing Activities										
Receipts	590	238	40.3%	-	-	238	40.3%	428	78.4%	(100.0%)
Proceeds on disposal of PPE	590	238	40.3%	-	-	238	40.3%	428	78.4%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(72 225)	(13 006)	18.0%	(33 812)	46.8%	(46 819)	64.8%	(26 888)	37.5%	25.8%
Capital assets	(72 225)	(13 006)	18.0%	(33 812)	46.8%	(46 819)	64.8%	(26 888)	37.5%	25.8%
Net Cash from/(used) Investing Activities	(71 634)	(12 769)	17.8%	(33 812)	47.2%	(46 581)	65.0%	(26 460)	37.3%	27.8%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	(104)	-	(104)	-	(208)	-	(103)	-	1.0%
Repayment of borrowing	-	(104)	-	(104)	-	(208)	-	(103)	-	1.0%
Net Cash from/(used) Financing Activities	-	(104)	-	(104)	-	(208)	-	(103)	-	1.0%
Net Increase/(Decrease) in cash held	(128 762)	34 921	(27.1%)	(91 517)	71.1%	(56 595)	44.0%	(14 871)	(92.4%)	515.4%
Cash/cash equivalents at the year begin:	41 369	-	-	34 921	84.4%	-	-	61 187	-	(42.9%)
Cash/cash equivalents at the year end:	(87 393)	34 921	(40.0%)	(56 595)	64.8%	(56 595)	64.8%	46 316	114.4%	(222.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	411	66.5%	-	-	14	2.3%	193	31.2%	619	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	411	66.5%	-	-	14	2.3%	193	31.2%	619	100.0%

Contact Details

Municipal Manager	Mr Sindile Tantsi	047 401 2400
Financial Manager	Mr Lubabalo Manjingolo	047 401 2400

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: GREAT KEI (EC123)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	105 241	29 451	28.0%	12 461	11.8%	41 912	39.8%	25 054	55.9%	(50.3%)
Property rates	23 000	6 103	26.5%	5 883	25.6%	11 986	52.1%	5 059	45.8%	16.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	8 277	683	8.2%	677	8.2%	1 360	16.4%	1 448	35.5%	(53.2%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	9 986	2 752	27.6%	1 647	16.5%	4 400	44.1%	1 070	31.7%	53.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	359	38	10.5%	40	11.2%	78	21.7%	52	30.9%	(22.5%)
Interest earned - external investments	1 000	4	.4%	65	6.5%	69	6.9%	82	5.7%	(20.4%)
Interest earned - outstanding debtors	3 500	1 357	38.8%	2 022	57.8%	3 380	96.6%	1 324	62.0%	52.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	32	-	-	0	.6%	0	.6%	3	13.8%	(94.1%)
Licences and permits	3 800	504	13.3%	293	7.7%	797	21.0%	226	25.2%	29.6%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	42 877	16 598	38.7%	592	1.4%	17 190	40.1%	15 478	70.1%	(96.2%)
Other own revenue	12 210	1 412	11.6%	1 240	10.2%	2 652	21.7%	311	37.4%	298.5%
Gains on disposal of PPE	200	-	-	-	-	-	-	-	-	-
Operating Expenditure	127 315	17 306	13.6%	22 237	17.5%	39 543	31.1%	23 298	33.9%	(4.6%)
Employee related costs	50 768	10 881	21.4%	13 372	26.3%	24 253	47.8%	11 438	45.3%	16.9%
Remuneration of councillors	4 202	983	23.4%	1 014	24.1%	1 997	47.5%	947	53.3%	7.1%
Debt impairment	12 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	15 000	-	-	-	-	-	-	-	-	-
Finance charges	702	166	23.6%	166	23.7%	332	47.3%	166	44.9%	.2%
Bulk purchases	7 500	2 237	29.8%	2 082	27.8%	4 319	57.6%	1 050	47.4%	98.3%
Other Materials	300	3	.9%	2	.6%	5	1.5%	2	29.2%	(8.2%)
Contracted services	820	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	36 023	3 037	8.4%	5 601	15.5%	8 637	24.0%	9 695	41.6%	(42.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(22 074)	12 145		(9 776)		2 369		1 757		
Transfers recognised - capital	16 072	1 497	9.3%	7 997	49.8%	9 494	59.1%	9 384	35.0%	(14.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(6 002)	13 642		(1 779)		11 863		11 141		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(6 002)	13 642		(1 779)		11 863		11 141		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(6 002)	13 642		(1 779)		11 863		11 141		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(6 002)	13 642		(1 779)		11 863		11 141		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	20 675	940	4.5%	6 515	31.5%	7 455	36.1%	7 773	24.5%	(16.2%)
National Government	12 742	97	.8%	6 434	50.5%	6 531	51.3%	7 430	25.0%	(13.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	12 742	97	.8%	6 434	50.5%	6 531	51.3%	7 430	25.0%	(13.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 933	843	10.6%	81	1.0%	924	11.6%	343	21.5%	(76.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	20 675	940	4.5%	6 515	31.5%	7 455	36.1%	7 773	24.5%	(16.2%)
Governance and Administration	1 560	202	12.9%	71	4.6%	273	17.5%	191	20.7%	(62.7%)
Executive & Council	150	82	54.9%	23	15.2%	105	70.2%	50	43.8%	(54.0%)
Budget & Treasury Office	640	107	16.7%	38	6.0%	145	22.6%	132	17.9%	(71.0%)
Corporate Services	770	13	1.7%	10	1.3%	23	3.0%	10	16.3%	3.3%
Community and Public Safety	355	2	.4%	10	2.7%	11	3.1%	70	11.6%	(86.3%)
Community & Social Services	355	2	.4%	10	2.7%	11	3.1%	70	11.6%	(86.3%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 860	107	.8%	4 138	32.2%	4 245	33.0%	7 459	25.0%	(44.5%)
Planning and Development	118	10	8.6%	-	-	10	8.6%	29	38.6%	(100.0%)
Road Transport	12 742	97	.8%	4 138	32.5%	4 234	33.2%	7 430	25.0%	(44.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	5 900	629	10.7%	2 297	38.9%	2 926	49.6%	53	23.7%	4 242.0%
Electricity	4 000	629	15.7%	2 297	57.4%	2 926	73.1%	53	60.8%	4 242.0%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 900	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	121 113	30 790	25.4%	31 222	25.8%	62 012	51.2%	26 185	48.9%	19.2%
Property rates, penalties and collection charges	23 000	3 393	14.8%	3 809	16.6%	7 202	31.3%	4 106	41.9%	(7.2%)
Service charges	18 263	1 693	9.3%	2 387	13.1%	4 080	22.3%	1 884	30.1%	26.7%
Other revenue	16 401	2 272	13.9%	1 531	9.3%	3 802	23.2%	733	43.7%	108.7%
Government - operating	42 877	18 700	43.6%	13 597	31.7%	32 297	75.3%	14 667	75.6%	(7.3%)
Government - capital	16 072	4 594	28.6%	9 695	60.3%	14 289	88.9%	4 565	26.0%	112.4%
Interest	4 500	138	3.1%	204	4.5%	341	7.6%	229	11.4%	(11.1%)
Dividends	-	-		-		-		-		
Payments	(99 873)	(23 944)	24.0%	(21 585)	21.6%	(45 529)	45.6%	(24 776)	46.9%	(12.9%)
Suppliers and employees	(99 613)	(23 892)	24.0%	(21 489)	21.6%	(45 381)	45.6%	(24 652)	47.0%	(12.8%)
Finance charges	(260)	(53)	20.3%	(96)	36.8%	(148)	57.1%	(124)	29.4%	(22.8%)
Transfers and grants	-	-		-		-		-		
Net Cash from/(used) Operating Activities	21 240	6 845	32.2%	9 637	45.4%	16 483	77.6%	1 409	53.6%	583.8%
Cash Flow from Investing Activities										
Receipts	200	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	200	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(20 675)	(1 146)	5.5%	(7 523)	36.4%	(8 669)	41.9%	(7 773)	23.3%	(3.2%)
Capital assets	(20 675)	(1 146)	5.5%	(7 523)	36.4%	(8 669)	41.9%	(7 773)	23.3%	(3.2%)
Net Cash from/(used) Investing Activities	(20 475)	(1 146)	5.6%	(7 523)	36.7%	(8 669)	42.3%	(7 773)	23.3%	(3.2%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(442)	(114)	25.9%	(236)	53.4%	(350)	79.3%	(207)	65.6%	13.8%
Repayment of borrowing	(442)	(114)	25.9%	(236)	53.4%	(350)	79.3%	(207)	65.6%	13.8%
Net Cash from/(used) Financing Activities	(442)	(114)	25.9%	(236)	53.4%	(350)	79.3%	(207)	65.6%	13.8%
Net Increase/(Decrease) in cash held	323	5 585	1 727.8%	1 878	581.1%	7 463	2 308.9%	(6 571)	###########	(128.6%)
Cash/cash equivalents at the year begin:	4 299	2 040	47.5%	7 625	177.4%	2 040	47.5%	18 165	4.8%	(58.0%)
Cash/cash equivalents at the year end:	4 622	7 625	165.0%	9 503	205.6%	9 503	205.6%	11 594	55.6%	(18.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	207	8.9%	171	7.4%	111	4.8%	1 835	79.0%	2 324	2.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 138	5.0%	1 287	3.0%	1 584	3.7%	37 613	88.2%	42 622	51.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	584	2.1%	773	2.7%	869	3.1%	26 031	92.1%	28 257	34.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 446	100.0%	-	-	-	-	-	-	9 446	11.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	12 374	15.0%	2 230	2.7%	2 564	3.1%	65 480	79.2%	82 648	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	264	20.2%	125	9.6%	41	3.1%	878	67.1%	1 307	1.6%	-	-	-	-
Commercial	1 233	17.8%	446	6.4%	315	4.5%	4 954	71.3%	6 948	8.4%	-	-	-	-
Households	10 876	14.6%	1 660	2.2%	2 208	3.0%	59 649	80.2%	74 392	90.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	12 374	15.0%	2 230	2.7%	2 564	3.1%	65 480	79.2%	82 648	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	653	100.0%	-	-	-	-	-	-	653	5.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	535	12.7%	249	5.9%	199	4.7%	3 240	76.7%	4 223	33.9%
Auditor-General	1 131	21.7%	1 119	21.5%	507	9.7%	2 457	47.1%	5 214	41.9%
Other	427	18.0%	529	22.3%	89	3.8%	1 324	55.9%	2 369	19.0%
Total	2 746	22.0%	1 897	15.2%	795	6.4%	7 021	56.4%	12 459	100.0%

Contact Details

Municipal Manager	Mr CM Mbekela	043 831 1034
Financial Manager	Mr Moathlodi Lucky Mosala	043 831 1034

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMAHLATHI (EC124)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	244 654	71 296	29.1%	54 154	22.1%	125 450	51.3%	52 984	50.5%	2.2%
Property rates	17 600	3 644	20.7%	3 421	19.4%	7 066	40.1%	4 289	52.6%	(20.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	34 407	8 825	25.6%	8 043	23.4%	16 867	49.0%	8 364	68.1%	(3.8%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	10 001	2 289	22.9%	2 285	22.8%	4 574	45.7%	2 147	49.5%	6.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 159	340	29.3%	118	10.2%	458	39.5%	190	97.5%	(37.8%)
Interest earned - external investments	8 000	2 595	32.4%	1 473	18.4%	4 068	50.9%	2 411	41.3%	(38.9%)
Interest earned - outstanding debtors	2 799	574	20.5%	556	19.9%	1 130	40.4%	555	72.8%	.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	82	6	7.6%	16	19.3%	22	26.9%	16	11.7%	1.6%
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	3 769	1 063	28.2%	576	15.3%	1 639	43.5%	613	44.8%	(6.0%)
Transfers recognised - operational	125 374	48 761	38.9%	37 498	29.9%	86 259	68.8%	34 066	66.6%	10.1%
Other own revenue	41 463	3 199	7.7%	168	.4%	3 367	8.1%	334	1.1%	(49.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	232 164	65 938	28.4%	70 254	30.3%	136 192	58.7%	51 361	42.8%	36.8%
Employee related costs	95 316	24 849	26.1%	32 326	33.9%	57 175	60.0%	25 895	55.9%	24.8%
Remuneration of councillors	13 605	3 060	22.5%	2 791	20.5%	5 851	43.0%	3 374	45.7%	(17.3%)
Debt impairment	5 000	1 250	25.0%	1 250	25.0%	2 500	50.0%	-	-	(100.0%)
Depreciation and asset impairment	30 000	7 500	25.0%	7 500	25.0%	15 000	50.0%	-	-	(100.0%)
Finance charges	15 000	3 750	25.0%	3 750	25.0%	7 500	50.0%	-	-	(100.0%)
Bulk purchases	25 000	6 586	26.3%	5 793	23.2%	12 379	49.5%	5 515	52.8%	5.0%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	2 795	314	11.2%	794	28.4%	1 108	39.6%	200	40.5%	297.6%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	45 447	18 629	41.0%	16 050	35.3%	34 679	76.3%	16 377	44.0%	(2.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 490	5 358		(16 100)		(10 742)		1 623		
Transfers recognised - capital	28 640	3 390	11.8%	3 205	11.2%	6 595	23.0%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	41 130	8 748		(12 895)		(4 147)		1 623		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	41 130	8 748		(12 895)		(4 147)		1 623		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	41 130	8 748		(12 895)		(4 147)		1 623		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	41 130	8 748		(12 895)		(4 147)		1 623		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	41 130	4 182	10.2%	2 599	6.3%	6 781	16.5%	16 001	56.8%	(83.8%)
National Government	28 640	3 390	11.8%	1 565	5.5%	4 956	17.3%	5 616	49.9%	(72.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	28 640	3 390	11.8%	1 565	5.5%	4 956	17.3%	5 616	49.9%	(72.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 490	791	6.3%	1 034	8.3%	1 825	14.6%	10 385	63.9%	(90.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	41 130	4 182	10.2%	2 599	6.3%	6 781	16.5%	16 001	56.8%	(83.8%)
Governance and Administration	2 100	49	2.3%	991	47.2%	1 041	49.6%	144	42.9%	586.6%
Executive & Council	1 080	26	2.4%	868	80.4%	894	82.8%	-	66.6%	(100.0%)
Budget & Treasury Office	440	11	2.5%	7	1.6%	18	4.1%	105	68.4%	(93.4%)
Corporate Services	580	12	2.0%	116	20.1%	128	22.1%	39	9.3%	198.1%
Community and Public Safety	257	-	-	22	8.6%	22	8.6%	1	5.4%	2 435.9%
Community & Social Services	42	-	-	-	-	-	-	-	6.6%	-
Sport And Recreation	5	-	-	5	91.2%	5	91.2%	1	6.6%	424.5%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	210	-	-	17	8.3%	17	8.3%	-	1.8%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 766	3 398	11.4%	1 344	4.5%	4 742	15.9%	12 692	60.7%	(89.4%)
Planning and Development	28 745	3 398	11.8%	1 344	4.7%	4 742	16.5%	6 021	747.9%	(77.7%)
Road Transport	1 020	-	-	-	-	-	-	6 671	30.6%	(100.0%)
Environmental Protection	1	-	-	-	-	-	-	-	-	-
Trading Services	9 007	735	8.2%	242	2.7%	976	10.8%	3 163	39.7%	(92.4%)
Electricity	6 506	735	11.3%	242	3.7%	976	15.0%	3 163	58.0%	(92.4%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	2 501	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	273 293	74 653	27.3%	61 448	22.5%	136 101	49.8%	92 809	65.0%	(33.8%)
Property rates, penalties and collection charges	17 600	3 644	20.7%	3 484	19.8%	7 128	40.5%	4 170	51.8%	(16.4%)
Service charges	44 408	11 114	25.0%	10 917	24.6%	22 031	49.6%	9 217	61.1%	18.4%
Other revenue	46 472	4 608	9.9%	3 862	8.3%	8 470	18.2%	28 697	59.5%	(86.5%)
Government - operating	125 374	48 761	38.9%	36 943	29.5%	85 704	68.4%	32 168	67.4%	14.8%
Government - capital	28 640	3 390	11.8%	4 722	16.5%	8 112	28.3%	15 422	82.3%	(69.4%)
Interest	10 799	3 135	29.0%	1 521	14.1%	4 657	43.1%	3 135	43.1%	(51.5%)
Dividends	-	-		-		-		-		
Payments	(232 163)	(65 496)	28.2%	(73 129)	31.5%	(138 625)	59.7%	(52 056)	68.0%	40.5%
Suppliers and employees	(217 163)	(61 746)	28.4%	(69 379)	31.9%	(131 125)	60.4%	(52 056)	77.0%	33.3%
Finance charges	(15 000)	(3 750)	25.0%	(3 750)	25.0%	(7 500)	50.0%	-	8.3%	(100.0%)
Transfers and grants	-	-		-		-		-	-	-
Net Cash from/(used) Operating Activities	41 130	9 156	22.3%	(11 680)	(28.4%)	(2 524)	(6.1%)	40 753	61.9%	(128.7%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(41 130)	(4 182)	10.2%	(8 778)	21.3%	(12 959)	31.5%	(16 929)	58.3%	(48.2%)
Capital assets	(41 130)	(4 182)	10.2%	(8 778)	21.3%	(12 959)	31.5%	(16 929)	58.3%	(48.2%)
Net Cash from/(used) Investing Activities	(41 130)	(4 182)	10.2%	(8 778)	21.3%	(12 959)	31.5%	(16 929)	58.3%	(48.2%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	0	4 975	5 993 685.5%	(20 458)	###########	(15 483)	###########	23 824	64.7%	(185.9%)
Cash/cash equivalents at the year begin:	147 381	105 825	71.8%	110 800	75.2%	105 825	71.8%	153 709	100.4%	(27.9%)
Cash/cash equivalents at the year end:	147 381	110 800	75.2%	90 342	61.3%	90 342	61.3%	177 533	87.2%	(49.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	2 140	27.8%	1 432	18.6%	1 056	13.7%	3 079	39.9%	7 707	19.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 014	6.6%	913	5.9%	751	4.9%	12 768	82.7%	15 446	39.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	554	4.3%	467	3.6%	397	3.1%	11 398	88.9%	12 816	33.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	48	1.8%	24	.9%	12	.4%	2 629	96.9%	2 712	7.0%	-	-	-	-
Total By Income Source	3 756	9.7%	2 836	7.3%	2 216	5.7%	29 874	77.2%	38 681	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 756	9.7%	2 836	7.3%	2 216	5.7%	29 874	77.2%	38 681	100.0%	-	-	-	-
Total By Customer Group	3 756	9.7%	2 836	7.3%	2 216	5.7%	29 874	77.2%	38 681	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	387	14.6%	946	35.7%	854	32.2%	463	17.5%	2 650	100.0%
Total	387	14.6%	946	35.7%	854	32.2%	463	17.5%	2 650	100.0%

Contact Details

Municipal Manager	Ms Balisa King Socikwa	043 683 5065
Financial Manager	Mrs J Ntshinga	043 683 5028

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUSHWA (EC126)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	142 658	51 959	36.4%	32 449	22.7%	84 408	59.2%	33 020	58.4%	(1.7%)
Property rates	17 236	14 157	82.1%	2 131	12.4%	16 288	94.5%	936	58.8%	127.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	674	148	21.9%	148	22.0%	296	43.8%	141	69.8%	4.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	122	48	39.3%	32	25.9%	80	65.1%	49	448.9%	(34.9%)
Interest earned - external investments	4 411	364	8.3%	221	5.0%	586	13.3%	136	31.8%	62.5%
Interest earned - outstanding debtors	126	868	688.7%	1 070	849.6%	1 938	1 538.3%	1 012	10.4%	5.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	285	69	24.2%	79	27.6%	148	51.8%	43	4.7%	83.3%
Licences and permits	2 526	471	18.6%	382	15.1%	853	33.8%	401	48.4%	(4.8%)
Agency services	254	121	47.7%	93	36.4%	214	84.2%	91	72.5%	2.3%
Transfers recognised - operational	87 231	32 011	36.7%	25 609	29.4%	57 620	66.1%	27 618	71.5%	(7.3%)
Other own revenue	29 441	3 702	12.6%	2 684	9.1%	6 386	21.7%	2 319	44.9%	15.7%
Gains on disposal of PPE	350	-	-	-	-	-	-	273	45.5%	(100.0%)
Operating Expenditure	158 959	29 944	18.8%	34 340	21.6%	64 284	40.4%	23 654	28.9%	45.2%
Employee related costs	57 868	12 720	22.0%	14 036	24.3%	26 756	46.2%	12 199	45.6%	15.1%
Remuneration of councillors	8 416	1 846	21.9%	1 780	21.1%	3 626	43.1%	1 838	50.2%	(3.2%)
Debt impairment	1 789	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	21 269	-	-	-	-	-	-	3 979	52.3%	(100.0%)
Finance charges	-	339	-	665	-	1 004	-	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	10 310	1 110	10.8%	2 812	27.3%	3 922	38.0%	-	-	(100.0%)
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	1 600	-	-	-	-	-	-	-	-	-
Other expenditure	57 708	13 930	24.1%	15 047	26.1%	28 977	50.2%	5 638	14.9%	166.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(16 302)	22 015		(1 891)		20 124		9 366		
Transfers recognised - capital	24 761	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 460	22 015		(1 891)		20 124		9 366		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8 460	22 015		(1 891)		20 124		9 366		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 460	22 015		(1 891)		20 124		9 366		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 460	22 015		(1 891)		20 124		9 366		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	31 517	3 815	12.1%	3 717	11.8%	7 532	23.9%	5 399	24.3%	(31.1%)
National Government	24 761	3 305	13.3%	3 124	12.6%	6 429	26.0%	5 222	32.4%	(40.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	24 761	3 305	13.3%	3 124	12.6%	6 429	26.0%	5 222	32.4%	(40.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 756	510	7.5%	593	8.8%	1 103	16.3%	177	2.5%	235.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	31 517	3 815	12.1%	3 717	11.8%	7 532	23.9%	5 399	24.3%	(31.1%)
Governance and Administration	2 483	174	7.0%	313	12.6%	487	19.6%	141	4.3%	121.8%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	37	-	-	-	-	-	-	-	-	-
Corporate Services	2 446	174	7.1%	313	12.8%	487	19.9%	141	4.5%	121.8%
Community and Public Safety	301	-	-	270	89.7%	270	89.7%	-	-	(100.0%)
Community & Social Services	301	-	-	270	89.7%	270	89.7%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	24 734	3 641	14.7%	1 210	4.9%	4 851	19.6%	5 230	32.3%	(76.9%)
Planning and Development	852	-	-	-	-	-	-	8	.7%	(100.0%)
Road Transport	23 881	3 641	15.2%	1 210	5.1%	4 851	20.3%	5 222	33.8%	(76.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	4 000	-	-	1 924	48.1%	1 924	48.1%	28	1.1%	6 773.7%
Electricity	4 000	-	-	1 924	48.1%	1 924	48.1%	28	5.6%	6 773.7%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	167 069	51 872	31.0%	56 488	33.8%	108 361	64.9%	45 526	73.7%	24.1%
Property rates, penalties and collection charges	17 236	6 710	38.9%	5 969	34.6%	12 679	73.6%	3 450	50.9%	73.0%
Service charges	674	173	25.6%	59	8.7%	231	34.3%	32	24.9%	84.7%
Other revenue	32 630	3 321	10.2%	6 396	19.6%	9 717	29.8%	2 875	191.7%	122.5%
Government - operating	87 231	35 349	40.5%	28 579	32.8%	63 928	73.3%	28 450	76.0%	.5%
Government - capital	24 761	5 955	24.0%	15 287	61.7%	21 242	85.8%	10 109	58.9%	51.2%
Interest	4 537	364	8.0%	199	4.4%	563	12.4%	610	7.9%	(67.4%)
Dividends	-	-		-		-		-		
Payments	(135 902)	(34 302)	25.2%	(38 843)	28.6%	(73 144)	53.8%	(63 929)	123.7%	(39.2%)
Suppliers and employees	(134 302)	(34 123)	25.4%	(38 843)	28.9%	(72 966)	54.3%	(63 929)	123.7%	(39.2%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 600)	(178)	11.1%	-	-	(178)	11.1%	-	-	-
Net Cash from/(used) Operating Activities	31 167	17 571	56.4%	17 646	56.6%	35 216	113.0%	(18 403)	(36.0%)	(195.9%)
Cash Flow from Investing Activities										
Receipts	350	-	-	-	-	-	-	25 027	8 342.4%	(100.0%)
Proceeds on disposal of PPE	350	-	-	-	-	-	-	27	9.1%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	25 000	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(31 517)	(3 885)	12.3%	(4 058)	12.9%	(7 942)	25.2%	(5 127)	24.9%	(20.9%)
Capital assets	(31 517)	(3 885)	12.3%	(4 058)	12.9%	(7 942)	25.2%	(5 127)	24.9%	(20.9%)
Net Cash from/(used) Investing Activities	(31 167)	(3 885)	12.5%	(4 058)	13.0%	(7 942)	25.5%	19 900	(54.0%)	(120.4%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	0	13 686	###########	13 588	###########	27 274	###########	1 497	14.0%	807.6%
Cash/cash equivalents at the year begin:	755	1 200	158.8%	14 886	1 970.5%	1 200	158.8%	271	(3.7%)	5 395.7%
Cash/cash equivalents at the year end:	755	14 886	1 970.5%	28 474	3 769.1%	28 474	3 769.1%	1 768	25.7%	1 510.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	247	1.2%	235	1.1%	1 491	7.2%	18 762	90.5%	20 736	53.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	54	5.6%	52	5.4%	30	3.1%	836	86.0%	972	2.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	100.0%	-	-	-	-	-	-	1	-	-	-	-	-
Interest on Arrear Debtor Accounts	300	3.0%	311	3.2%	306	3.1%	8 943	90.7%	9 861	25.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	38	.5%	70	1.0%	74	1.0%	7 080	97.5%	7 262	18.7%	-	-	-	-
Total By Income Source	640	1.6%	669	1.7%	1 901	4.9%	35 622	91.7%	38 832	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	221	1.0%	249	1.1%	1 187	5.5%	20 113	92.4%	21 770	56.1%	-	-	-	-
Commercial	153	4.0%	140	3.7%	457	11.9%	3 089	80.5%	3 839	9.9%	-	-	-	-
Households	222	3.2%	203	2.9%	172	2.5%	6 381	91.4%	6 978	18.0%	-	-	-	-
Other	43	.7%	77	1.2%	85	1.4%	6 039	96.7%	6 244	16.1%	-	-	-	-
Total By Customer Group	640	1.6%	669	1.7%	1 901	4.9%	35 622	91.7%	38 832	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	687	99.1%	0	-	-	-	6	.9%	693	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	687	99.1%	0	-	-	-	6	.9%	693	100.0%

Contact Details

Municipal Manager	Mr Thandekile Mnyimba	040 673 3095
Financial Manager	Mr V.C Makedama	040 673 3095

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: RAYMOND MHLABA (EC129)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	275 312	32 600	11.8%	16 941	6.2%	49 541	18.0%	-	-	(100.0%)
Property rates	52 755	10 706	20.3%	310	.6%	11 016	20.9%	-	-	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	47 957	9 598	20.0%	8 928	18.6%	18 526	38.6%	-	-	(100.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	17 927	2 794	15.6%	2 819	15.7%	5 613	31.3%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	450	69	15.4%	51	11.4%	121	26.8%	-	-	(100.0%)
Interest earned - external investments	1 050	24	2.3%	-	-	24	2.3%	-	-	-
Interest earned - outstanding debtors	5 600	3 622	64.7%	3 872	69.1%	7 494	133.8%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	270	31	11.6%	19	6.9%	50	18.5%	-	-	(100.0%)
Licences and permits	3 491	-	-	632	18.1%	632	18.1%	-	-	(100.0%)
Agency services	-	517	-	-	-	517	-	-	-	-
Transfers recognised - operational	140 613	-	-	-	-	-	-	-	-	-
Other own revenue	5 200	5 239	100.8%	310	6.0%	5 549	106.7%	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	437 561	28 505	6.5%	38 994	8.9%	67 499	15.4%	-	-	(100.0%)
Employee related costs	98 757	18 144	18.4%	21 380	21.6%	39 523	40.0%	-	-	(100.0%)
Remuneration of councillors	13 002	2 326	17.9%	2 290	17.6%	4 616	35.5%	-	-	(100.0%)
Debt impairment	20 508	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	30 762	-	-	-	-	-	-	-	-	-
Finance charges	800	-	-	-	-	-	-	-	-	-
Bulk purchases	142 000	1 627	1.1%	6 250	4.4%	7 877	5.5%	-	-	(100.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	580	46	8.0%	15	2.7%	62	10.6%	-	-	(100.0%)
Transfers and grants	21 000	782	3.7%	2 837	13.5%	3 620	17.2%	-	-	(100.0%)
Other expenditure	110 152	5 580	5.1%	6 221	5.6%	11 800	10.7%	-	-	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(162 249)	4 095		(22 052)		(17 957)		-		
Transfers recognised - capital	42 971	2 000	4.7%	1 000	2.3%	3 000	7.0%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(119 278)	6 095		(21 052)		(14 957)		-		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(119 278)	6 095		(21 052)		(14 957)		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(119 278)	6 095		(21 052)		(14 957)		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(119 278)	6 095		(21 052)		(14 957)		-		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	50 499	8 419	16.7%	15 414	30.5%	23 833	47.2%	-	-	(100.0%)
National Government	41 419	4 336	10.5%	13 148	31.7%	17 484	42.2%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	41 419	4 336	10.5%	13 148	31.7%	17 484	42.2%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 080	4 082	45.0%	2 266	25.0%	6 349	69.9%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	50 499	8 419	16.7%	15 414	30.5%	23 833	47.2%	-	-	(100.0%)
Governance and Administration	5 480	2 328	42.5%	5 836	106.5%	8 164	149.0%	-	-	(100.0%)
Executive & Council	70	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	140	-	-	12	8.8%	12	8.8%	-	-	(100.0%)
Corporate Services	5 270	2 328	44.2%	5 824	110.5%	8 152	154.7%	-	-	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	40 019	5 106	12.8%	7 414	18.5%	12 520	31.3%	-	-	(100.0%)
Planning and Development	80	-	-	-	-	-	-	-	-	-
Road Transport	39 939	5 106	12.8%	7 414	18.6%	12 520	31.3%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	5 000	985	19.7%	2 164	43.3%	3 149	63.0%	-	-	(100.0%)
Electricity	5 000	985	19.7%	2 164	43.3%	3 149	63.0%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	259 284	32 193	12.4%	82 831	31.9%	115 024	44.4%	-	-	(100.0%)
Property rates, penalties and collection charges	29 058	1 106	3.8%	2 659	9.2%	3 766	13.0%	-	-	(100.0%)
Service charges	30 581	5 114	16.7%	9 343	30.6%	14 457	47.3%	-	-	(100.0%)
Other revenue	8 961	8 205	91.6%	15 501	173.0%	23 706	264.6%	-	-	(100.0%)
Government - operating	140 613	4 192	3.0%	53 327	37.9%	57 519	40.9%	-	-	(100.0%)
Government - capital	42 971	13 575	31.6%	2 000	4.7%	15 575	36.2%	-	-	(100.0%)
Interest	1 500	1	-	1	-	1	.1%	-	-	(100.0%)
Dividends	5 600	-	-	-	-	-	-	-	-	-
Payments	(386 292)	(28 505)	7.4%	(56 386)	14.6%	(84 891)	22.0%	-	-	(100.0%)
Suppliers and employees	(364 492)	(27 723)	7.6%	(53 146)	14.6%	(80 869)	22.2%	-	-	(100.0%)
Finance charges	(800)	-	-	-	-	-	-	-	-	-
Transfers and grants	(21 000)	(782)	3.7%	(3 240)	15.4%	(4 022)	19.2%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	(127 008)	3 688	(2.9%)	26 445	(20.8%)	30 133	(23.7%)	-	-	(100.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(50 498)	(7 789)	15.4%	(15 414)	30.5%	(23 203)	45.9%	-	-	(100.0%)
Capital assets	(50 498)	(7 789)	15.4%	(15 414)	30.5%	(23 203)	45.9%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(50 498)	(7 789)	15.4%	(15 414)	30.5%	(23 203)	45.9%	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(7 500)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(7 500)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(7 500)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(185 006)	(4 101)	2.2%	11 031	(6.0%)	6 930	(3.7%)	-	-	(100.0%)
Cash/cash equivalents at the year begin:	-	-	-	(4 101)	-	-	-	-	-	(100.0%)
Cash/cash equivalents at the year end:	(185 006)	(4 101)	2.2%	6 930	(3.7%)	6 930	(3.7%)	-	-	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 281	40.1%	626	19.6%	1 200	37.6%	86	2.7%	3 194	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 281	40.1%	626	19.6%	1 200	37.6%	86	2.7%	3 194	100.0%

Contact Details

Municipal Manager	Mr Siphiwo Caga	046 645 7451
Financial Manager	Bisisiwe Lubelwana	046 645 7482

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMATHOLE (DC12)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	1 392 627	39 697	2.9%	284 046	20.4%	323 743	23.2%	501 706	55.4%	(43.4%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	125 502	25 269	20.1%	24 628	19.6%	49 897	39.8%	45 900	42.5%	(46.3%)
Service charges - sanitation revenue	49 848	251	.5%	1 831	3.7%	2 082	4.2%	21 948	50.6%	(91.7%)
Service charges - refuse revenue	-	-	-	4 679	-	4 679	-	227	-	1 957.8%
Service charges - other	2 718	749	27.6%	-	-	749	27.6%	1 221	21 732.6%	(100.0%)
Rental of facilities and equipment	2 057	42	2.0%	(21)	(1.0%)	21	1.0%	59	4.0%	(135.4%)
Interest earned - external investments	7 401	1 246	16.8%	(204)	(2.8%)	1 042	14.1%	3 498	52.9%	(105.8%)
Interest earned - outstanding debtors	2 847	2 347	82.4%	689	24.2%	3 035	106.6%	12 438	282.2%	(94.5%)
Dividends received	-	-	-	-	-	-	-	2	-	(100.0%)
Fines	-	0	-	-	-	0	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	743 733	4 396	.6%	2 318	.3%	6 714	.9%	409 180	95.2%	(99.4%)
Other own revenue	458 521	5 397	1.2%	250 127	54.6%	255 524	55.7%	7 234	2.6%	3 357.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 362 327	149 027	10.9%	193 859	14.2%	342 887	25.2%	388 000	38.1%	(50.0%)
Employee related costs	646 856	97 329	15.0%	129 088	20.0%	226 417	35.0%	159 425	41.0%	(19.0%)
Remuneration of councillors	15 026	7 827	52.1%	7 264	48.3%	15 091	100.4%	3 343	37.3%	117.3%
Debt impairment	137 000	-	-	-	-	-	-	40 532	41.7%	(100.0%)
Depreciation and asset impairment	212 025	17	-	17	-	35	-	34 525	19.6%	(99.9%)
Finance charges	32 486	769	2.4%	2 462	7.6%	3 231	9.9%	25 555	47.5%	(90.4%)
Bulk purchases	70 937	8	-	1 792	2.5%	1 800	2.5%	17 979	39.9%	(90.0%)
Other Materials	-	38	-	72	-	110	-	-	-	(100.0%)
Contracted services	28 041	6 050	21.6%	2 864	10.2%	8 914	31.8%	853	4.8%	235.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	219 956	36 990	16.8%	50 299	22.9%	87 289	39.7%	105 787	44.3%	(52.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	30 300	(109 330)		90 186		(19 143)		113 706		
Transfers recognised - capital	479 633	80 905	16.9%	81 966	17.1%	162 871	34.0%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	509 933	(28 425)		172 152		143 727		113 706		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	509 933	(28 425)		172 152		143 727		113 706		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	509 933	(28 425)		172 152		143 727		113 706		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	509 933	(28 425)		172 152		143 727		113 706		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	509 933	87 603	17.2%	6 729	1.3%	94 331	18.5%	52 098	77.1%	(87.1%)
National Government	479 633	77 706	16.2%	6 704	1.4%	84 410	17.6%	37 148	75.3%	(82.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	479 633	77 706	16.2%	6 704	1.4%	84 410	17.6%	37 148	75.3%	(82.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 300	9 896	32.7%	25	.1%	9 921	32.7%	14 949	111.0%	(99.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	509 933	87 603	17.2%	6 729	1.3%	94 331	18.5%	52 098	77.1%	(87.1%)
Governance and Administration	505 433	9 896	2.0%	25	-	9 921	2.0%	10 253	4.7%	(99.8%)
Executive & Council	481 433	1 786	.4%	-	-	1 786	.4%	212	.2%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	24 000	8 110	33.8%	25	.1%	8 135	33.9%	10 041	99.1%	(99.8%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	4 500	77 706	1 726.8%	6 704	149.0%	84 410	1 875.8%	41 844	-	(84.0%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	4 496	77 706	1 728.2%	6 704	149.1%	84 410	1 877.3%	41 797	-	(84.0%)
Waste Water Management	4	-	-	-	-	-	-	47	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	1 523 234	680 727	44.7%	731 196	48.0%	1 411 923	92.7%	491 276	75.5%	48.8%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	178 068	36 262	20.4%	15 611	8.8%	51 873	29.1%	29 627	19.9%	(47.3%)
Other revenue	111 552	384 064	344.3%	282 196	253.0%	666 260	597.3%	318 595	234.6%	(11.4%)
Government - operating	743 733	176 537	23.7%	138 416	18.6%	314 954	42.3%	141 260	75.7%	(2.0%)
Government - capital	479 633	82 548	17.2%	294 916	61.5%	377 464	78.7%	800	32.9%	36 764.5%
Interest	10 249	1 316	12.8%	57	.6%	1 373	13.4%	994	20.4%	(94.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 013 302)	(639 981)	63.2%	(581 175)	57.4%	(1 221 155)	120.5%	(353 465)	94.6%	64.4%
Suppliers and employees	(980 816)	(636 418)	64.9%	(581 175)	59.3%	(1 217 593)	124.1%	(353 465)	101.0%	64.4%
Finance charges	(32 486)	(3 562)	11.0%	-	-	(3 562)	11.0%	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	509 933	40 746	8.0%	150 021	29.4%	190 768	37.4%	137 811	24.6%	8.9%
Cash Flow from Investing Activities										
Receipts	-	20 000	-	-	-	20 000	-	17 000	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	20 000	-	-	-	20 000	-	17 000	-	(100.0%)
Payments	(509 933)	-	-	-	-	-	-	-	-	-
Capital assets	(509 933)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(509 933)	20 000	(3.9%)	-	-	20 000	(3.9%)	17 000	(3.9%)	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	(42 440)	-	-	-	(42 440)	-	-	-	-
Repayment of borrowing	-	(42 440)	-	-	-	(42 440)	-	-	-	-
Net Cash from/(used) Financing Activities	-	(42 440)	-	-	-	(42 440)	-	-	-	-
Net Increase/(Decrease) in cash held	(0)	18 306	###########	150 021	###########	168 328	###########	154 811	###########	(3.1%)
Cash/cash equivalents at the year begin:	205 046	462 710	225.7%	481 016	234.6%	462 710	225.7%	436 326	220.7%	10.2%
Cash/cash equivalents at the year end:	205 046	481 016	234.6%	631 037	307.8%	631 037	307.8%	591 137	280.2%	6.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	29 091	8.4%	13 904	4.0%	10 895	3.2%	291 154	84.4%	345 043	49.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	14 460	6.5%	6 370	2.9%	6 287	2.8%	194 830	87.8%	221 946	32.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 478	8.8%	3 070	2.9%	3 024	2.8%	91 925	85.5%	107 496	15.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 342	7.5%	579	3.3%	608	3.4%	15 252	85.8%	17 781	2.6%	-	-	-	-
Total By Income Source	54 371	7.9%	23 923	3.5%	20 813	3.0%	593 159	85.7%	692 267	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	16 251	10.6%	7 587	5.0%	5 059	3.3%	123 743	81.1%	152 640	22.0%	-	-	-	-
Commercial	4 643	17.7%	1 698	6.5%	1 583	6.0%	18 291	69.8%	26 215	3.8%	-	-	-	-
Households	29 146	11.0%	13 200	5.0%	12 718	4.8%	210 518	79.3%	265 582	38.4%	-	-	-	-
Other	4 330	1.7%	1 438	.6%	1 454	.6%	240 608	97.1%	247 829	35.8%	-	-	-	-
Total By Customer Group	54 371	7.9%	23 923	3.5%	20 813	3.0%	593 159	85.7%	692 267	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(10 534)	(15.3%)	(1 823)	(2.6%)	12 779	18.5%	68 571	99.4%	68 993	100.0%
Total	(10 534)	(15.3%)	(1 823)	(2.6%)	12 779	18.5%	68 571	99.4%	68 993	100.0%

Contact Details

Municipal Manager	Mr Chris Magwangqana	043 701 4137
Financial Manager	Ms Sonia Kieck	043 701 5262

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INXUBA YETHEMBA (EC131)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	252 494	90 375	35.8%	40 755	16.1%	131 130	51.9%	29 966	52.6%	36.0%
Property rates	28 928	36 249	125.3%	1	-	36 251	125.3%	(1)	123.5%	(333.3%)
Property rates - penalties and collection charges	975	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	111 004	27 806	25.0%	21 231	19.1%	49 037	44.2%	21 126	45.6%	.5%
Service charges - water revenue	-	951	-	8	-	960	-	21	-	(59.7%)
Service charges - sanitation revenue	-	0	-	0	-	0	-	0	-	33.3%
Service charges - refuse revenue	18 754	4 534	24.2%	3 439	18.3%	7 972	42.5%	-	-	(100.0%)
Service charges - other	11 403	(1 378)	(12.1%)	(178)	(1.6%)	(1 556)	(13.6%)	4 530	-	(103.9%)
Rental of facilities and equipment	3 988	723	18.1%	342	8.6%	1 064	26.7%	388	-	(11.9%)
Interest earned - external investments	109	79	73.1%	-	-	79	73.1%	15	62.8%	(100.0%)
Interest earned - outstanding debtors	8 570	1 870	21.8%	678	7.9%	2 548	29.7%	2 069	61.5%	(67.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	657	118	17.9%	27	4.2%	145	22.1%	44	27.5%	(38.4%)
Licences and permits	2 739	891	32.5%	721	26.3%	1 613	58.9%	269	19.5%	168.0%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	52 379	18 191	34.7%	14 298	27.3%	32 489	62.0%	807	32.3%	1 672.0%
Other own revenue	10 664	339	3.2%	152	1.4%	492	4.6%	699	63.0%	(78.2%)
Gains on disposal of PPE	2 324	-	-	36	1.5%	36	1.5%	-	-	(100.0%)
Operating Expenditure	279 184	52 913	19.0%	31 600	11.3%	84 513	30.3%	33 959	29.2%	(6.9%)
Employee related costs	70 655	18 300	25.9%	15 482	21.9%	33 783	47.8%	13 937	40.0%	11.1%
Remuneration of councillors	8 343	2 038	24.4%	1 023	12.3%	3 060	36.7%	1 154	41.2%	(11.4%)
Debt impairment	8 624	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	62 645	-	-	-	-	-	-	-	-	-
Finance charges	2 443	636	26.1%	11	.5%	648	26.5%	-	-	(100.0%)
Bulk purchases	73 200	14 204	19.4%	8 337	11.4%	22 541	30.8%	10 843	38.4%	(23.1%)
Other Materials	3 942	-	-	-	-	-	-	-	-	-
Contracted services	5 726	-	-	-	-	-	-	201	21.4%	(100.0%)
Transfers and grants	2 225	-	-	-	-	-	-	3 509	-	(100.0%)
Other expenditure	41 381	17 735	42.9%	6 747	16.3%	24 481	59.2%	4 315	28.4%	56.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(26 690)	37 462		9 155		46 617		(3 992)		
Transfers recognised - capital	15 369	-	-	-	-	-	-	(1 042)	(675.4%)	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(11 321)	37 462		9 155		46 617		(5 035)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(11 321)	37 462		9 155		46 617		(5 035)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(11 321)	37 462		9 155		46 617		(5 035)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(11 321)	37 462		9 155		46 617		(5 035)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	32 977	4 812	14.6%	3 015	9.1%	7 827	23.7%	4 495	27.6%	(32.9%)
National Government	15 369	4 812	31.3%	3 015	19.6%	7 827	50.9%	4 495	27.6%	(32.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	2 000	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	17 369	4 812	27.7%	3 015	17.4%	7 827	45.1%	4 495	27.6%	(32.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 608	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	32 977	4 812	14.6%	3 015	9.1%	7 827	23.7%	4 495	27.6%	(32.9%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 058	-	-	-	-	-	-	-	-	-
Community & Social Services	1 378	-	-	-	-	-	-	-	-	-
Sport And Recreation	7 053	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	1 628	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 092	4 812	43.4%	3 015	27.2%	7 827	70.6%	4 495	222.5%	(32.9%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	11 092	4 812	43.4%	3 015	27.2%	7 827	70.6%	4 495	222.5%	(32.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	11 827	-	-	-	-	-	-	-	-	-
Electricity	11 827	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	240 267	48 022	20.0%	56 950	23.7%	104 971	43.7%	28 973	###########	96.6%
Property rates, penalties and collection charges	27 188	36 249	133.3%	(45)	(.2%)	36 205	133.2%	(1)	###############	7 724.7%
Service charges	129 467	(6 146)	(4.7%)	38 840	30.0%	32 693	25.3%	25 677	-	51.3%
Other revenue	7 852	(546)	(7.0%)	2 502	31.9%	1 955	24.9%	1 448	-	72.7%
Government - operating	42 713	16 516	38.7%	14 248	33.4%	30 764	72.0%	807	-	1 665.8%
Government - capital	24 369	-	-	-	-	-	-	(1 042)	-	(100.0%)
Interest	8 679	1 950	22.5%	1 404	16.2%	3 354	38.6%	2 083	492 003 200.0%	(32.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(206 112)	(99 422)	48.2%	(42 202)	20.5%	(141 624)	68.7%	(35 339)	-	19.4%
Suppliers and employees	(193 559)	(99 530)	51.4%	(42 184)	21.8%	(141 714)	73.2%	(31 829)	-	32.5%
Finance charges	(10 417)	108	(1.0%)	(18)	.2%	90	(.9%)	-	-	(100.0%)
Transfers and grants	(2 136)	-	-	-	-	-	-	(3 509)	-	(100.0%)
Net Cash from/(used) Operating Activities	34 155	(51 400)	(150.5%)	14 748	43.2%	(36 652)	(107.3%)	(6 366)	##############	(331.7%)
Cash Flow from Investing Activities										
Receipts	-	4 696	-	36	-	4 731	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	36	-	36	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	4 696	-	-	-	4 696	-	-	-	-
Payments	(31 328)	-	-	-	-	-	-	-	-	-
Capital assets	(31 328)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(31 328)	4 696	(15.0%)	36	(.1%)	4 731	(15.1%)	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	(1 412)	-	8	-	(1 404)	-	(14)	##############	(158.8%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	(1 238)	-	-	-	(1 238)	-	-	-	-
Increase (decrease) in consumer deposits	-	(174)	-	8	-	(165)	-	(14)	-	(158.8%)
Payments	-	(185)	-	-	-	(185)	-	(256)	-	(100.0%)
Repayment of borrowing	-	(185)	-	-	-	(185)	-	(256)	-	(100.0%)
Net Cash from/(used) Financing Activities	-	(1 598)	-	8	-	(1 589)	-	(270)	##############	(103.1%)
Net Increase/(Decrease) in cash held	2 827	(48 302)	(1 708.5%)	14 792	523.2%	(33 510)	(1 185.3%)	(6 636)	############	(322.9%)
Cash/cash equivalents at the year begin:	13 558	-	-	(48 302)	(356.3%)	-	-	(43 220)	-	11.8%
Cash/cash equivalents at the year end:	16 385	(48 302)	(294.8%)	(33 510)	(204.5%)	(33 510)	(204.5%)	(49 856)	###############	(32.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	2 281	31.1%	2 252	30.7%	711	9.7%	2 083	28.4%	7 327	26.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	365	10.5%	213	6.1%	127	3.6%	2 773	79.7%	3 477	12.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	633	27.2%	295	12.7%	533	22.9%	863	37.2%	2 324	8.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13 840	95.7%	-	-	-	-	628	4.3%	14 468	52.4%	-	-	-	-
Total By Income Source	17 119	62.0%	2 760	10.0%	1 370	5.0%	6 347	23.0%	27 596	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	13 265	91.2%	9	.1%	5	-	1 261	8.7%	14 541	52.7%	-	-	-	-
Commercial	1 176	37.0%	359	11.3%	460	14.5%	1 184	37.3%	3 179	11.5%	-	-	-	-
Households	2 678	34.3%	2 344	30.0%	871	11.2%	1 912	24.5%	7 805	28.3%	-	-	-	-
Other	-	-	48	2.3%	33	1.6%	1 989	96.1%	2 071	7.5%	-	-	-	-
Total By Customer Group	17 119	62.0%	2 760	10.0%	1 370	5.0%	6 347	23.0%	27 596	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	88	47.0%	9	4.7%	90	48.3%	-	-	186	.5%
Auditor-General	1 095	27.2%	811	20.2%	2 114	52.6%	-	-	4 020	10.4%
Other	7 810	22.8%	11 214	32.7%	5 185	15.1%	10 053	29.3%	34 262	89.1%
Total	8 993	23.4%	12 034	31.3%	7 389	19.2%	10 053	26.1%	38 468	100.0%

Contact Details

Municipal Manager	Mr Mzwandile S Tantsi	048 801 5005
Financial Manager	Mr L.S Hanana	048 801 5011

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INTSIKA YETHU (EC135)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	182 599	-	-	-	-	-	-	68 326	34.2%	(100.0%)
Property rates	3 609	-	-	-	-	-	-	821	42.1%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	692	-	-	-	-	-	-	-	-	-
Service charges - other	5 489	-	-	-	-	-	-	330	5.3%	(100.0%)
Rental of facilities and equipment	747	-	-	-	-	-	-	265	646.8%	(100.0%)
Interest earned - external investments	309	-	-	-	-	-	-	314	213.5%	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	2	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	321	-	-	-	-	-	-	84	53.2%	(100.0%)
Licences and permits	964	-	-	-	-	-	-	222	25.9%	(100.0%)
Agency services	450	-	-	-	-	-	-	89	42.5%	(100.0%)
Transfers recognised - operational	166 235	-	-	-	-	-	-	-	.3%	-
Other own revenue	3 783	-	-	-	-	-	-	66 199	119.0%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	254 375	-	-	-	-	-	-	44 585	46.1%	(100.0%)
Employee related costs	103 388	-	-	-	-	-	-	22 537	59.9%	(100.0%)
Remuneration of councillors	14 464	-	-	-	-	-	-	3 283	-	(100.0%)
Debt impairment	1 809	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	30 070	-	-	-	-	-	-	-	-	-
Finance charges	38	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	1 056	-	-	-	-	-	-	117	-	(100.0%)
Transfers and grants	4 080	-	-	-	-	-	-	-	-	-
Other expenditure	99 470	-	-	-	-	-	-	18 648	39.0%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(71 776)	-		-		-		23 741		
Transfers recognised - capital	39 895	-	-	-	-	-	-	8 815	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(31 881)	-		-		-		32 556		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(31 881)	-		-		-		32 556		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(31 881)	-		-		-		32 556		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(31 881)	-		-		-		32 556		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	38 101	7 928	20.8%	1 068	2.8%	8 996	23.6%	4 585	6.4%	(76.7%)
National Government	37 901	7 928	20.9%	1 068	2.8%	8 996	23.7%	4 585	7.6%	(76.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 901	7 928	20.9%	1 068	2.8%	8 996	23.7%	4 585	7.6%	(76.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	200	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	38 101	7 928	20.8%	1 068	2.8%	8 996	23.6%	4 585	6.4%	(76.7%)
Governance and Administration	200	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	200	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	37 901	7 928	20.9%	1 068	2.8%	8 996	23.7%	4 585	6.8%	(76.7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	37 901	7 928	20.9%	1 068	2.8%	8 996	23.7%	4 585	7.0%	(76.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	222 494	115 435	51.9%	104 503	47.0%	219 938	98.9%	94 060	92.3%	11.1%
Property rates, penalties and collection charges	3 609	1 505	41.7%	613	17.0%	2 118	58.7%	667	38.2%	(8.1%)
Service charges	692	433	62.6%	387	55.9%	820	118.5%	333	6.6%	16.1%
Other revenue	11 754	33 083	281.5%	21 140	179.8%	54 223	461.3%	75 975	151.1%	(72.2%)
Government - operating	166 235	70 162	42.2%	61 461	37.0%	131 622	79.2%	970	42.9%	6 236.3%
Government - capital	39 895	10 227	25.6%	20 771	52.1%	30 998	77.7%	15 923	4 710 700 000.0%	30.4%
Interest	309	25	8.1%	132	42.7%	157	50.8%	192	250.7%	(31.4%)
Dividends	-	-		-		-		-	-	
Payments	(214 673)	(116 990)	54.5%	(111 252)	51.8%	(228 242)	106.3%	(93 215)	91.3%	19.4%
Suppliers and employees	(207 729)	(116 990)	56.3%	(111 252)	53.6%	(228 242)	109.9%	(93 215)	93.7%	19.4%
Finance charges	(1 809)	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 135)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	7 821	(1 555)	(19.9%)	(6 750)	(86.3%)	(8 304)	(106.2%)	845	(6 653 794.3%)	(898.5%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(39 700)	-	-	-	-	-	-	-	-	-
Capital assets	(39 700)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(39 700)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(31 879)	(1 555)	4.9%	(6 750)	21.2%	(8 304)	26.0%	845	(6.0%)	(898.5%)
Cash/cash equivalents at the year begin:	-	15	-	(1 540)	-	15	-	1 858	-	(182.9%)
Cash/cash equivalents at the year end:	(31 879)	(1 540)	4.8%	(8 290)	26.0%	(8 290)	26.0%	2 704	(7.0%)	(406.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Zamxolo Shasha	047 874 8708
Financial Manager	Mr Mawethu Landingwe (Acting)	047 874 8739

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: EMALAHLENI (EC) (EC136)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	156 643	60 225	38.4%	44 914	28.7%	105 138	67.1%	94 454	89.0%	(52.4%)
Property rates	4 391	4 375	99.6%	(2 160)	(49.2%)	2 215	50.4%	(1)	116.4%	431 897.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	10 176	2 556	25.1%	2 710	26.6%	5 266	51.8%	1 940	28.5%	39.7%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	(0)	-	-	-	(0)	-	1	-	(100.0%)
Service charges - refuse revenue	3 566	979	27.4%	1 259	35.3%	2 238	62.8%	882	52.1%	42.9%
Service charges - other	-	-	-	-	-	-	-	27	-	(100.0%)
Rental of facilities and equipment	797	88	11.0%	193	24.2%	281	35.2%	177	56.2%	9.1%
Interest earned - external investments	2 327	871	37.4%	466	20.0%	1 337	57.5%	686	81.2%	(32.1%)
Interest earned - outstanding debtors	2 767	1 182	42.7%	1 247	45.1%	2 429	87.8%	1 027	63.2%	21.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	123	34	27.6%	18	14.6%	52	42.2%	10	17.3%	74.8%
Licences and permits	833	184	22.1%	134	16.1%	318	38.2%	134	15.8%	.1%
Agency services	1 345	17	1.3%	15	1.1%	32	2.4%	19	2.7%	(18.6%)
Transfers recognised - operational	129 830	49 539	38.2%	40 893	31.5%	90 432	69.7%	88 969	97.0%	(54.0%)
Other own revenue	488	401	82.2%	137	28.2%	538	110.4%	173	73.5%	(20.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	410	-	(100.0%)
Operating Expenditure	189 298	41 330	21.8%	44 355	23.4%	85 685	45.3%	34 973	34.3%	26.8%
Employee related costs	62 015	13 783	22.2%	14 047	22.7%	27 830	44.9%	11 294	37.3%	24.4%
Remuneration of councillors	11 728	2 656	22.6%	2 747	23.4%	5 403	46.1%	2 585	48.1%	6.3%
Debt impairment	2 526	629	24.9%	629	24.9%	1 258	49.8%	324	41.5%	94.3%
Depreciation and asset impairment	24 997	6 188	24.8%	6 188	24.8%	12 376	49.5%	6 058	49.9%	2.1%
Finance charges	850	-	-	-	-	-	-	-	-	-
Bulk purchases	18 650	5 174	27.7%	2 696	14.5%	7 871	42.2%	2 391	41.2%	12.8%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	3 956	900	22.7%	1 078	27.2%	1 978	50.0%	193	36.8%	459.3%
Transfers and grants	3 672	1 810	49.3%	2 968	80.8%	4 777	130.1%	1 985	121.8%	49.5%
Other expenditure	60 904	10 191	16.7%	14 001	23.0%	24 193	39.7%	10 143	21.1%	38.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(32 656)	18 894		559		19 453		59 481		
Transfers recognised - capital	32 670	519	1.6%	3 372	10.3%	3 891	11.9%	3 110	12.5%	8.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	14	19 413		3 931		23 344		62 591		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	14	19 413		3 931		23 344		62 591		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	14	19 413		3 931		23 344		62 591		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	14	19 413		3 931		23 344		62 591		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	41 470	1 310	3.2%	4 064	9.8%	5 375	13.0%	19 628	54.2%	(79.3%)
National Government	32 670	26	.1%	1 719	5.3%	1 745	5.3%	11 805	43.2%	(85.4%)
Provincial Government	-	-	-	410	-	410	-	397	-	3.4%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 670	26	.1%	2 129	6.5%	2 155	6.6%	12 201	44.5%	(82.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 800	1 284	14.6%	1 814	20.6%	3 098	35.2%	5 525	63.3%	(67.2%)
Public contributions and donations	-	-	-	122	-	122	-	1 902	-	(93.6%)
Capital Expenditure Standard Classification	41 470	1 310	3.2%	4 064	9.8%	5 375	13.0%	19 628	54.2%	(79.3%)
Governance and Administration	6 700	852	12.7%	550	8.2%	1 402	20.9%	2 935	146.6%	(81.3%)
Executive & Council	4 500	677	15.0%	-	-	677	15.0%	1 827	173.4%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	1 005	386.6%	(100.0%)
Corporate Services	2 200	176	8.0%	550	25.0%	726	33.0%	103	11.5%	431.9%
Community and Public Safety	6 414	432	6.7%	2 268	35.4%	2 700	42.1%	5 804	57.0%	(60.9%)
Community & Social Services	6 414	432	6.7%	2 268	35.4%	2 700	42.1%	5 174	70.1%	(56.2%)
Sport And Recreation	-	-	-	-	-	-	-	630	36.7%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 002	26	.1%	821	3.9%	847	4.0%	6 263	41.7%	(86.9%)
Planning and Development	-	-	-	-	-	-	-	242	5.7%	(100.0%)
Road Transport	21 002	26	.1%	821	3.9%	847	4.0%	6 021	53.6%	(86.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	7 354	-	-	426	5.8%	426	5.8%	4 625	42.5%	(90.8%)
Electricity	2 865	-	-	426	14.9%	426	14.9%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	4 488	-	-	-	-	-	-	4 625	42.5%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	179 003	62 632	35.0%	48 286	27.0%	110 918	62.0%	54 135	55.8%	(10.8%)
Property rates, penalties and collection charges	2 313	4 648	200.9%	(2 160)	(93.4%)	2 488	107.6%	4 169	291.2%	(151.8%)
Service charges	7 617	5 150	67.6%	3 969	52.1%	9 119	119.7%	3 198	31.9%	24.1%
Other revenue	2 789	724	26.0%	498	17.9%	1 222	43.8%	527	24.7%	(5.5%)
Government - operating	129 829	49 539	38.2%	40 893	31.5%	90 432	69.7%	39 526	62.6%	3.5%
Government - capital	32 670	519	1.6%	3 372	10.3%	3 891	11.9%	4 954	18.5%	(31.9%)
Interest	3 784	2 052	54.2%	1 713	45.3%	3 766	99.5%	1 761	72.2%	(2.7%)
Dividends	-	-		-		-		-		-
Payments	(163 096)	(45 797)	28.1%	(38 165)	23.4%	(83 962)	51.5%	(14 480)	23.7%	163.6%
Suppliers and employees	(158 574)	(43 987)	27.7%	(35 197)	22.2%	(79 184)	49.9%	(12 080)	25.9%	191.4%
Finance charges	(850)	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 672)	(1 810)	49.3%	(2 968)	80.8%	(4 777)	130.1%	(2 400)	12.8%	23.6%
Net Cash from/(used) Operating Activities	15 906	16 835	105.8%	10 121	63.6%	26 956	169.5%	39 656	245.2%	(74.5%)
Cash Flow from Investing Activities										
Receipts	-	(32)	-	(15)	-	(47)	-	(53 005)	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	410	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(32)	-	(15)	-	(47)	-	(53 415)	-	(100.0%)
Payments	(41 470)	(1 310)	3.2%	(4 064)	9.8%	(5 375)	13.0%	(2 150)	9.3%	89.0%
Capital assets	(41 470)	(1 310)	3.2%	(4 064)	9.8%	(5 375)	13.0%	(2 150)	9.3%	89.0%
Net Cash from/(used) Investing Activities	(41 470)	(1 342)	3.2%	(4 079)	9.8%	(5 422)	13.1%	(55 155)	87.5%	(92.6%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(263)	(120)	45.6%	(123)	46.8%	(243)	92.4%	698	(10 786.1%)	(117.6%)
Repayment of borrowing	(263)	(120)	45.6%	(123)	46.8%	(243)	92.4%	698	(10 786.1%)	(117.6%)
Net Cash from/(used) Financing Activities	(263)	(120)	45.6%	(123)	46.8%	(243)	92.4%	698	(10 786.1%)	(117.6%)
Net Increase/(Decrease) in cash held	(25 827)	15 373	(59.5%)	5 919	(22.9%)	21 291	(82.4%)	(14 801)	(285.1%)	(140.0%)
Cash/cash equivalents at the year begin:	16 578	28 296	170.7%	43 668	263.4%	28 296	170.7%	82 937	93.7%	(47.3%)
Cash/cash equivalents at the year end:	(9 248)	43 668	(472.2%)	49 587	(536.2%)	49 587	(536.2%)	68 137	322.1%	(27.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	247	6.5%	187	4.9%	256	6.7%	3 110	81.9%	3 800	6.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	388	2.4%	344	2.2%	318	2.0%	14 915	93.4%	15 965	25.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	(1)	100.0%	(1)	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	585	1.4%	572	1.4%	579	1.4%	39 985	95.8%	41 721	65.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	56	2.7%	56	2.7%	55	2.7%	1 917	92.0%	2 084	3.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(0)	100.0%	(0)	-	-	-	-	-
Total By Income Source	1 276	2.0%	1 159	1.8%	1 208	1.9%	59 926	94.3%	63 569	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	317	4.4%	251	3.5%	289	4.0%	6 390	88.2%	7 246	11.4%	-	-	-	-
Commercial	239	2.9%	195	2.4%	174	2.1%	7 688	92.7%	8 297	13.1%	-	-	-	-
Households	682	1.5%	676	1.5%	675	1.4%	44 504	95.6%	46 537	73.2%	-	-	-	-
Other	39	2.6%	36	2.4%	70	4.7%	1 344	90.3%	1 488	2.3%	-	-	-	-
Total By Customer Group	1 276	2.0%	1 159	1.8%	1 208	1.9%	59 926	94.3%	63 569	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Dr S W Vatala	047 878 0020
Financial Manager	Mr G P de Jager	047 878 2011

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ENGCOBO (EC137)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	163 334	63 719	39.0%	53 858	33.0%	117 577	72.0%	55 290	85.5%	(2.6%)
Property rates	3 800	1 247	32.8%	1 201	31.6%	2 447	64.4%	1 169	69.4%	2.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	(1)	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	849	156	18.3%	199	23.4%	355	41.7%	195	41.3%	1.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	270	34	12.6%	30	11.1%	64	23.7%	35	15.8%	(13.1%)
Interest earned - external investments	5 500	1 507	27.4%	1 223	22.2%	2 729	49.6%	1 090	60.9%	12.1%
Interest earned - outstanding debtors	400	84	21.1%	108	26.9%	192	48.0%	31	-	249.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	50	1	2.2%	210	419.1%	211	421.3%	5	8.4%	3 745.0%
Licences and permits	6 500	1 096	16.9%	823	12.7%	1 918	29.5%	866	34.2%	(5.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	144 507	54 534	37.7%	44 527	30.8%	99 061	68.6%	45 450	75.4%	(2.0%)
Other own revenue	1 459	5 060	347.0%	5 539	379.8%	10 600	726.8%	6 448	1 602.4%	(14.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	190 972	33 239	17.4%	34 333	18.0%	67 572	35.4%	31 556	34.0%	8.8%
Employee related costs	57 993	12 450	21.5%	12 769	22.0%	25 219	43.5%	12 094	49.3%	5.6%
Remuneration of councillors	12 287	3 268	26.6%	3 321	27.0%	6 590	53.6%	3 051	49.0%	8.8%
Debt impairment	2 800	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	40 000	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	4 920	1 269	25.8%	555	11.3%	1 824	37.1%	2 511	43.7%	(77.9%)
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	3 000	416	13.9%	887	29.6%	1 303	43.4%	539	37.7%	64.6%
Other expenditure	69 973	15 837	22.6%	16 800	24.0%	32 637	46.6%	13 361	41.8%	25.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(27 638)	30 480		19 525		50 005		23 734		
Transfers recognised - capital	80 431	9 450	11.7%	25 000	31.1%	34 450	42.8%	31 456	86.8%	(20.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	52 793	39 930		44 525		84 455		55 190		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	52 793	39 930		44 525		84 455		55 190		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	52 793	39 930		44 525		84 455		55 190		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	52 793	39 930		44 525		84 455		55 190		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	95 615	15 111	15.8%	18 272	19.1%	33 383	34.9%	22 474	38.4%	(18.7%)
National Government	80 431	6 804	8.5%	10 322	12.8%	17 126	21.3%	15 022	40.8%	(31.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	80 431	6 804	8.5%	10 322	12.8%	17 126	21.3%	15 022	40.8%	(31.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 184	8 307	54.7%	7 950	52.4%	16 257	107.1%	7 452	28.7%	6.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	95 615	15 111	15.8%	18 272	19.1%	33 383	34.9%	22 474	38.4%	(18.7%)
Governance and Administration	4 870	808	16.6%	1 927	39.6%	2 735	56.2%	675	20.6%	185.6%
Executive & Council	2 050	483	23.6%	1 304	63.6%	1 787	87.2%	85	9.4%	1 442.1%
Budget & Treasury Office	420	42	10.0%	22	5.2%	64	15.2%	50	13.6%	(56.2%)
Corporate Services	2 400	283	11.8%	601	25.0%	884	36.8%	540	27.6%	11.4%
Community and Public Safety	9 654	924	9.6%	2 907	30.1%	3 831	39.7%	4	.6%	77 537.0%
Community & Social Services	9 654	924	9.6%	2 907	30.1%	3 831	39.7%	4	.6%	77 537.0%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	51 091	13 378	26.2%	8 927	17.5%	22 305	43.7%	21 795	55.2%	(59.0%)
Planning and Development	2 450	135	5.5%	162	6.6%	297	12.1%	1 983	67.9%	(91.8%)
Road Transport	48 641	13 243	27.2%	8 765	18.0%	22 008	45.2%	19 812	54.5%	(55.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	30 000	-	-	4 512	15.0%	4 512	15.0%	-	-	(100.0%)
Electricity	30 000	-	-	4 512	15.0%	4 512	15.0%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	243 767	73 169	30.0%	93 762	38.5%	166 931	68.5%	86 746	85.9%	8.1%
Property rates, penalties and collection charges	3 800	1 247	32.8%	1 201	31.6%	2 447	64.4%	1 169	69.4%	2.7%
Service charges	850	156	18.3%	199	23.4%	355	41.7%	195	41.3%	1.9%
Other revenue	18 679	6 191	33.1%	6 601	35.3%	12 793	68.5%	7 354	306.3%	(10.2%)
Government - operating	134 507	56 659	42.1%	44 527	33.1%	101 186	75.2%	45 450	75.4%	(2.0%)
Government - capital	80 431	7 325	9.1%	39 904	49.6%	47 229	58.7%	31 456	86.8%	26.9%
Interest	5 500	1 591	28.9%	1 330	24.2%	2 921	53.1%	1 121	61.8%	18.6%
Dividends	-	-		-		-		-		
Payments	(148 128)	(33 242)	22.4%	(34 403)	23.2%	(67 645)	45.7%	(31 663)	45.5%	8.7%
Suppliers and employees	(145 128)	(32 826)	22.6%	(33 516)	23.1%	(66 342)	45.7%	(31 124)	45.9%	7.7%
Finance charges	-	-		-		-		-		
Transfers and grants	(3 000)	(416)	13.9%	(887)	29.6%	(1 303)	43.4%	(539)	31.1%	64.6%
Net Cash from/(used) Operating Activities	95 638	39 927	41.7%	59 359	62.1%	99 287	103.8%	55 083	145.5%	7.8%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(95 615)	(15 111)	15.8%	(18 272)	19.1%	(33 383)	34.9%	(22 474)	38.4%	(18.7%)
Capital assets	(95 615)	(15 111)	15.8%	(18 272)	19.1%	(33 383)	34.9%	(22 474)	38.4%	(18.7%)
Net Cash from/(used) Investing Activities	(95 615)	(15 111)	15.8%	(18 272)	19.1%	(33 383)	34.9%	(22 474)	38.4%	(18.7%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	23	24 816	107 309.3%	41 087	177 667.9%	65 904	284 977.2%	32 609	6 342.5%	26.0%
Cash/cash equivalents at the year begin:	40 155	79 323	197.5%	104 139	259.3%	79 323	197.5%	110 721	100.0%	(5.9%)
Cash/cash equivalents at the year end:	40 178	104 139	259.2%	145 227	361.5%	145 227	361.5%	143 330	273.0%	1.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10	.2%	1 768	34.1%	21	.4%	3 381	65.3%	5 180	84.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	132	14.7%	41	4.6%	36	4.0%	689	76.7%	898	14.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	25	100.0%	25	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	142	2.3%	1 809	29.6%	57	.9%	4 095	67.1%	6 103	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(30)	(13.1%)	139	60.2%	2	.7%	120	52.3%	231	3.8%	-	-	-	-
Commercial	51	2.1%	890	36.9%	24	1.0%	1 446	60.0%	2 411	39.5%	-	-	-	-
Households	121	3.5%	781	22.5%	32	.9%	2 528	73.0%	3 462	56.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	142	2.3%	1 809	29.6%	57	.9%	4 095	67.1%	6 103	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(548)	(206.0%)	-	-	-	-	814	306.0%	266	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	(548)	(206.0%)	-	-	-	-	814	306.0%	266	100.0%

Contact Details

Municipal Manager	Silamko Mahlasela	047 548 5601
Financial Manager	M Matomane	047 548 5604

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SAKHISIZWE (EC138)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	90 946	38 165	42.0%	2 786	3.1%	40 952	45.0%	32 390	70.7%	(91.4%)
Property rates	5 452	8 424	154.5%	326	6.0%	8 750	160.5%	959	80.4%	(66.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	0	-	(100.0%)
Service charges - electricity revenue	11 385	2 164	19.0%	600	5.3%	2 764	24.3%	2 145	38.9%	(72.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 691	802	21.7%	201	5.4%	1 003	27.2%	895	51.0%	(77.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 076	99	9.2%	11	1.0%	110	10.2%	7	8.2%	55.9%
Interest earned - external investments	456	275	60.2%	52	11.3%	326	71.5%	231	105.4%	(77.7%)
Interest earned - outstanding debtors	2 375	1 096	46.2%	430	18.1%	1 527	64.3%	1 008	78.2%	(57.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	25	1	5.9%	8	32.7%	9	38.6%	2	43.1%	290.2%
Licences and permits	-	13	-	114	-	126	-	-	-	(100.0%)
Agency services	877	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	62 232	24 822	39.9%	976	1.6%	25 798	41.5%	26 773	80.8%	(96.4%)
Other own revenue	3 379	469	13.9%	70	2.1%	539	15.9%	369	25.8%	(81.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	93 202	21 845	23.4%	6 945	7.5%	28 790	30.9%	18 700	41.1%	(62.9%)
Employee related costs	34 309	8 474	24.7%	2 836	8.3%	11 309	33.0%	7 023	42.2%	(59.6%)
Remuneration of councillors	6 496	1 440	22.2%	439	6.8%	1 879	28.9%	1 410	50.8%	(68.8%)
Debt impairment	4 180	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 097	0	-	-	-	0	-	-	-	-
Finance charges	463	132	28.4%	39	8.4%	170	36.8%	21	14.3%	83.4%
Bulk purchases	9 278	3 515	37.9%	873	9.4%	4 389	47.3%	2 139	59.9%	(59.2%)
Other Materials	3 498	450	12.9%	-	-	450	12.9%	226	36.4%	(100.0%)
Contracted services	2 015	500	24.8%	329	16.3%	830	41.2%	465	66.5%	(29.2%)
Transfers and grants	-	1 849	-	339	-	2 188	-	1 546	76.9%	(78.0%)
Other expenditure	23 866	5 484	23.0%	2 090	8.8%	7 574	31.7%	5 871	46.0%	(64.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 256)	16 320		(4 159)		12 162		13 690		
Transfers recognised - capital	18 662	2 389	12.8%	281	1.5%	2 670	14.3%	1 221	16.2%	(77.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 406	18 709		(3 878)		14 831		14 911		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	16 406	18 709		(3 878)		14 831		14 911		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 406	18 709		(3 878)		14 831		14 911		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 406	18 709		(3 878)		14 831		14 911		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	19 182	758	4.0%	283	1.5%	1 042	5.4%	5 549	39.4%	(94.9%)
National Government	18 662	758	4.1%	283	1.5%	1 042	5.6%	5 396	35.2%	(94.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	18 662	758	4.1%	283	1.5%	1 042	5.6%	5 396	35.2%	(94.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	520	-	-	-	-	-	-	119	203.7%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	33	-	(100.0%)
Capital Expenditure Standard Classification	19 182	758	4.0%	283	1.5%	1 042	5.4%	5 549	39.4%	(94.9%)
Governance and Administration	500	-	-	-	-	-	-	70	18.6%	(100.0%)
Executive & Council	100	-	-	-	-	-	-	12	34.1%	(100.0%)
Budget & Treasury Office	250	-	-	-	-	-	-	-	.2%	-
Corporate Services	150	-	-	-	-	-	-	58	-	(100.0%)
Community and Public Safety	4 062	-	-	-	-	-	-	1 467	253.1%	(100.0%)
Community & Social Services	2 500	-	-	-	-	-	-	1 467	253.1%	(100.0%)
Sport And Recreation	1 562	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 610	758	6.0%	283	2.2%	1 042	8.3%	3 178	35.7%	(91.1%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	12 610	758	6.0%	283	2.2%	1 042	8.3%	3 178	35.7%	(91.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	2 010	-	-	-	-	-	-	834	25.7%	(100.0%)
Electricity	2 010	-	-	-	-	-	-	834	25.7%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	109 608	40 241	36.7%	5 370	4.9%	45 611	41.6%	37 873	73.0%	(85.8%)
Property rates, penalties and collection charges	5 452	8 569	157.2%	780	14.3%	9 349	171.5%	959	165.6%	(18.6%)
Service charges	15 076	3 531	23.4%	1 576	10.5%	5 107	33.9%	3 040	104.9%	(48.2%)
Other revenue	5 356	890	16.6%	649	12.1%	1 539	28.7%	4 641	125.4%	(86.0%)
Government - operating	62 232	24 138	38.8%	1 367	2.2%	25 505	41.0%	26 773	79.7%	(94.9%)
Government - capital	18 662	1 945	10.4%	281	1.5%	2 225	11.9%	1 221	16.2%	(77.0%)
Interest	2 831	1 168	41.2%	718	25.4%	1 885	66.6%	1 239	151.6%	(42.1%)
Dividends	-	-		-		-		-		
Payments	(79 462)	(34 991)	44.0%	(14 132)	17.8%	(49 123)	61.8%	(19 785)	60.9%	(28.6%)
Suppliers and employees	(76 795)	(33 882)	44.1%	(13 540)	17.6%	(47 422)	61.8%	(19 343)	58.0%	(30.0%)
Finance charges	-	(91)	-	(39)	-	(130)	-	(47)	20.4%	(17.8%)
Transfers and grants	(2 667)	(1 017)	38.1%	(554)	20.8%	(1 571)	58.9%	(394)	-	40.3%
Net Cash from/(used) Operating Activities	30 147	5 250	17.4%	(8 762)	(29.1%)	(3 512)	(11.6%)	18 088	111.2%	(148.4%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	8.3%	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	8.3%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(19 182)	(2 434)	12.7%	(1 882)	9.8%	(4 316)	22.5%	(5 607)	39.8%	(66.4%)
Capital assets	(19 182)	(2 434)	12.7%	(1 882)	9.8%	(4 316)	22.5%	(5 607)	39.8%	(66.4%)
Net Cash from/(used) Investing Activities	(19 182)	(2 434)	12.7%	(1 882)	9.8%	(4 316)	22.5%	(5 607)	39.9%	(66.4%)
Cash Flow from Financing Activities										
Receipts	1 091	273	25.0%	91	8.4%	364	33.4%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 091	273	25.0%	91	8.3%	364	33.3%	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	0	-	0	-	-	-	(100.0%)
Payments	(2 017)	(542)	26.9%	(297)	14.7%	(838)	41.6%	(261)	29.8%	13.6%
Repayment of borrowing	(2 017)	(542)	26.9%	(297)	14.7%	(838)	41.6%	(261)	29.8%	13.6%
Net Cash from/(used) Financing Activities	(926)	(269)	29.0%	(205)	22.2%	(474)	51.2%	(261)	29.9%	(21.3%)
Net Increase/(Decrease) in cash held	10 038	2 547	25.4%	(10 849)	(108.1%)	(8 302)	(82.7%)	12 220	(3 420.3%)	(188.8%)
Cash/cash equivalents at the year begin:	1 000	8	.8%	2 555	255.5%	8	.8%	5 245	(.2%)	(51.3%)
Cash/cash equivalents at the year end:	11 038	2 555	23.1%	(8 294)	(75.1%)	(8 294)	(75.1%)	17 466	(270.9%)	(147.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Thembeni Samuel	047 877 5308
Financial Manager	Mr Peter H Steyn	045 931 1011

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ENOCH MGIJIMA (EC139)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	-	68 665	-	101 772	-	170 438	-	-	-	(100.0%)
Property rates	-	-	-	440	-	440	-	-	-	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	18 110	-	37 414	-	55 523	-	-	-	(100.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	3 322	-	7 610	-	10 932	-	-	-	(100.0%)
Service charges - other	-	0	-	-	-	0	-	-	-	-
Rental of facilities and equipment	-	228	-	454	-	682	-	-	-	(100.0%)
Interest earned - external investments	-	448	-	1 343	-	1 791	-	-	-	(100.0%)
Interest earned - outstanding debtors	-	2 640	-	4 654	-	7 294	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	7	-	85	-	92	-	-	-	(100.0%)
Licences and permits	-	323	-	693	-	1 016	-	-	-	(100.0%)
Agency services	-	682	-	905	-	1 587	-	-	-	(100.0%)
Transfers recognised - operational	-	42 609	-	46 851	-	89 460	-	-	-	(100.0%)
Other own revenue	-	297	-	1 323	-	1 620	-	-	-	(100.0%)
Gains on disposal of PPE	-	0	-	0	-	0	-	-	-	(100.0%)
Operating Expenditure	-	39 243	-	153 056	-	192 299	-	-	-	(100.0%)
Employee related costs	-	22 489	-	53 547	-	76 036	-	-	-	(100.0%)
Remuneration of councillors	-	2 038	-	3 810	-	5 848	-	-	-	(100.0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	10	-	10	-	-	-	(100.0%)
Bulk purchases	-	2 718	-	67 373	-	70 091	-	-	-	(100.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	1 786	-	2 300	-	4 086	-	-	-	(100.0%)
Transfers and grants	-	554	-	1 585	-	2 139	-	-	-	(100.0%)
Other expenditure	-	9 659	-	24 432	-	34 091	-	-	-	(100.0%)
Loss on disposal of PPE	-	-	-	(2)	-	(2)	-	-	-	(100.0%)
Surplus/(Deficit)	-	29 422		(51 283)		(21 861)		-		
Transfers recognised - capital	-	-	-	15 023	-	15 023	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	29 422		(36 260)		(6 838)		-		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	29 422		(36 260)		(6 838)		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	29 422		(36 260)		(6 838)		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	29 422		(36 260)		(6 838)		-		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	-	17 505	-	27 971	-	45 476	-	-	-	(100.0%)
National Government	-	5 446	-	16 660	-	22 106	-	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	5 446	-	16 660	-	22 106	-	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	12 059	-	11 312	-	23 371	-	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	-	17 505	-	27 971	-	45 476	-	-	-	(100.0%)
Governance and Administration	-	1 960	-	3 445	-	5 405	-	-	-	(100.0%)
Executive & Council	-	-	-	910	-	910	-	-	-	(100.0%)
Budget & Treasury Office	-	1 960	-	955	-	2 915	-	-	-	(100.0%)
Corporate Services	-	-	-	1 580	-	1 580	-	-	-	(100.0%)
Community and Public Safety	-	254	-	2 826	-	3 080	-	-	-	(100.0%)
Community & Social Services	-	254	-	1 271	-	1 525	-	-	-	(100.0%)
Sport And Recreation	-	-	-	1 555	-	1 555	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	6 336	-	15 764	-	22 101	-	-	-	(100.0%)
Planning and Development	-	2 251	-	1 566	-	3 817	-	-	-	(100.0%)
Road Transport	-	4 085	-	14 199	-	18 284	-	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	8 955	-	5 936	-	14 891	-	-	-	(100.0%)
Electricity	-	8 955	-	5 936	-	14 891	-	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	-	108 551	-	129 950	-	238 501	-	-	-	(100.0%)
Property rates, penalties and collection charges	-	8 399	-	15 890	-	24 288	-	-	-	(100.0%)
Service charges	-	31 652	-	53 159	-	84 811	-	-	-	(100.0%)
Other revenue	-	8 113	-	12 526	-	20 639	-	-	-	(100.0%)
Government - operating	-	42 762	-	46 227	-	88 989	-	-	-	(100.0%)
Government - capital	-	16 411	-	-	-	16 411	-	-	-	-
Interest	-	1 215	-	2 148	-	3 363	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	-	(84 485)	-	(155 043)	-	(239 528)	-	-	-	(100.0%)
Suppliers and employees	-	(83 816)	-	(153 458)	-	(237 274)	-	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(669)	-	(1 585)	-	(2 254)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	-	24 066	-	(25 093)	-	(1 027)	-	-	-	(100.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	15 600	-	15 600	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	15 600	-	15 600	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	(18 033)	-	(27 971)	-	(46 005)	-	-	-	(100.0%)
Capital assets	-	(18 033)	-	(27 971)	-	(46 005)	-	-	-	(100.0%)
Net Cash from/(used) Investing Activities	-	(18 033)	-	(12 371)	-	(30 405)	-	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	-	6 033	-	(37 465)	-	(31 432)	-	-	-	(100.0%)
Cash/cash equivalents at the year begin:	-	-	-	6 033	-	-	-	-	-	(100.0%)
Cash/cash equivalents at the year end:	-	6 033	-	(31 432)	-	(31 432)	-	-	-	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	1	100.0%	1	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	19 115	44.9%	4 291	10.1%	9 477	22.2%	9 733	22.8%	42 617	7.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16 859	8.7%	4 899	2.5%	29 279	15.2%	141 848	73.5%	192 884	34.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	2	100.0%	2	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	13 398	6.4%	4 136	2.0%	20 206	9.6%	172 258	82.0%	209 997	38.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	4 721	100.0%	4 721	.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 687	7.5%	2 715	2.7%	2 125	2.1%	89 413	87.7%	101 940	18.5%	-	-	-	-
Total By Income Source	57 059	10.3%	16 040	2.9%	61 087	11.1%	417 976	75.7%	552 162	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 339	18.4%	1 497	20.5%	1 065	14.6%	3 387	46.5%	7 288	1.3%	-	-	-	-
Commercial	10 309	25.3%	4 901	12.0%	4 975	12.2%	20 551	50.4%	40 737	7.4%	-	-	-	-
Households	23 051	5.3%	8 412	1.9%	42 830	9.9%	358 154	82.8%	432 448	78.3%	-	-	-	-
Other	22 360	31.2%	1 230	1.7%	12 216	17.0%	35 883	50.1%	71 689	13.0%	-	-	-	-
Total By Customer Group	57 059	10.3%	16 040	2.9%	61 087	11.1%	417 976	75.7%	552 162	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 200	71.0%	2 528	29.0%	-	-	-	-	8 727	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	6 200	71.0%	2 528	29.0%	-	-	-	-	8 727	100.0%

Contact Details

Municipal Manager	Mr Simlo Johnson Dayi	045 807 2606
Financial Manager	Mrs Nomtandazo Ntshanga	045 807 2001

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: CHRIS HANI (DC13)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	893 554	286 197	32.0%	56 081	6.3%	342 278	38.3%	261 363	58.9%	(78.5%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	142 846	44 119	30.9%	33 988	23.8%	78 107	54.7%	31 981	41.7%	6.3%
Service charges - sanitation revenue	33 558	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	28 284	7 696	27.2%	1 942	6.9%	9 638	34.1%	10 080	50.0%	(80.7%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	607 504	213 699	35.2%	10 677	1.8%	224 376	36.9%	196 796	69.0%	(94.6%)
Other own revenue	80 362	20 683	25.7%	9 474	11.8%	30 157	37.5%	22 506	64.0%	(57.9%)
Gains on disposal of PPE	1 000	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 214 243	226 150	18.6%	156 740	12.9%	382 890	31.5%	312 862	55.5%	(49.9%)
Employee related costs	312 011	61 547	19.7%	38 823	12.4%	100 370	32.2%	66 225	45.1%	(41.4%)
Remuneration of councillors	11 954	2 310	19.3%	1 630	13.6%	3 939	33.0%	2 770	49.8%	(41.2%)
Debt impairment	196 237	49 059	25.0%	32 706	16.7%	81 765	41.7%	85 366	170.6%	(61.7%)
Depreciation and asset impairment	130 000	32 500	25.0%	21 667	16.7%	54 167	41.7%	18 376	39.8%	17.9%
Finance charges	400	-	-	-	-	-	-	-	-	-
Bulk purchases	17 050	3 605	21.1%	4 346	25.5%	7 951	46.6%	7 886	30.5%	(44.9%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	16 000	20 196	126.2%	10 659	66.6%	30 855	192.8%	3 845	21.6%	177.2%
Transfers and grants	18 540	9 416	50.8%	1 706	9.2%	11 121	60.0%	240	43.5%	610.7%
Other expenditure	512 052	47 518	9.3%	45 204	8.8%	92 722	18.1%	128 154	42.5%	(64.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(320 689)	60 047		(100 658)		(40 612)		(51 498)		
Transfers recognised - capital	505 173	104 147	20.6%	105 849	21.0%	209 997	41.6%	147 471	35.7%	(28.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	184 484	164 194		5 191		169 385		95 973		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	184 484	164 194		5 191		169 385		95 973		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	184 484	164 194		5 191		169 385		95 973		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	184 484	164 194		5 191		169 385		95 973		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	634 700	155 437	24.5%	203 890	32.1%	359 327	56.6%	148 612	30.5%	37.2%
National Government	505 173	155 437	30.8%	198 251	39.2%	353 688	70.0%	148 612	35.2%	33.4%
Provincial Government	-	-	-	5 638	-	5 638	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	505 173	155 437	30.8%	203 890	40.4%	359 327	71.1%	148 612	35.2%	37.2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	129 527	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	634 700	155 437	24.5%	203 890	32.1%	359 327	56.6%	148 612	30.5%	37.2%
Governance and Administration	129 527	11 359	8.8%	15 873	12.3%	27 232	21.0%	1 141	1.2%	1 291.1%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	129 527	4 720	3.6%	10 682	8.2%	15 402	11.9%	1 141	1.2%	836.2%
Corporate Services	-	6 640	-	5 190	-	11 830	-	-	-	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	505 173	144 078	28.5%	188 017	37.2%	332 095	65.7%	147 471	35.0%	27.5%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	505 173	144 078	28.5%	188 017	37.2%	332 095	65.7%	147 471	38.6%	27.5%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	1 264 123	438 661	34.7%	483 067	38.2%	921 728	72.9%	387 312	44.5%	24.7%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	44 101	6 381	14.5%	7 704	17.5%	14 085	31.9%	5 125	2.4%	50.3%
Other revenue	80 362	4 496	5.6%	40	.1%	4 536	5.6%	22 387	3 003.8%	(99.8%)
Government - operating	605 704	215 133	35.5%	174 376	28.8%	389 509	64.3%	202 249	89.5%	(13.8%)
Government - capital	505 673	204 955	40.5%	290 400	57.4%	495 355	98.0%	147 471	34.6%	96.9%
Interest	28 284	7 696	27.2%	10 547	37.3%	18 243	64.5%	10 080	80.5%	4.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(800 930)	(132 082)	16.5%	(271 949)	34.0%	(404 031)	50.4%	(202 073)	35.7%	34.6%
Suppliers and employees	(781 990)	(122 621)	15.7%	(269 996)	34.5%	(392 617)	50.2%	(201 833)	43.2%	33.8%
Finance charges	(400)	(45)	11.3%	(152)	38.0%	(197)	49.3%	-	44.0%	(100.0%)
Transfers and grants	(18 540)	(9 416)	50.8%	(1 801)	9.7%	(11 216)	60.5%	(240)	5.3%	650.3%
Net Cash from/(used) Operating Activities	463 193	306 578	66.2%	211 119	45.6%	517 697	111.8%	185 240	55.5%	14.0%
Cash Flow from Investing Activities										
Receipts	1 000	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 000	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(505 673)	(155 437)	30.7%	(203 890)	40.3%	(359 327)	71.1%	(148 612)	39.1%	37.2%
Capital assets	(505 673)	(155 437)	30.7%	(203 890)	40.3%	(359 327)	71.1%	(148 612)	39.1%	37.2%
Net Cash from/(used) Investing Activities	(504 673)	(155 437)	30.8%	(203 890)	40.4%	(359 327)	71.2%	(148 612)	39.2%	37.2%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(41 480)	151 141	(364.4%)	7 229	(17.4%)	158 370	(381.8%)	36 627	191.3%	(80.3%)
Cash/cash equivalents at the year begin:	299 014	-	-	151 141	50.5%	-	-	654 780	184.4%	(76.9%)
Cash/cash equivalents at the year end:	257 535	151 141	58.7%	158 370	61.5%	158 370	61.5%	691 408	185.8%	(77.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 719	47.1%	11 508	50.6%	221	1.0%	316	1.4%	22 765	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	10 719	47.1%	11 508	50.6%	221	1.0%	316	1.4%	22 765	100.0%

Contact Details

Municipal Manager	Mr Moppo Audrey Mene	045 808 4610
Financial Manager	Ms Nomfundo Fetsha	045 808 4722

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ELUNDINI (EC141)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	294 801	83 819	28.4%	52 801	17.9%	136 619	46.3%	52 521	46.6%	.5%
Property rates	16 119	20 626	128.0%	1	-	20 627	128.0%	8	114.0%	(84.1%)
Property rates - penalties and collection charges	-	21	-	-	-	21	-	3	-	(100.0%)
Service charges - electricity revenue	24 586	6 237	25.4%	5 275	21.5%	11 512	46.8%	5 030	41.7%	4.9%
Service charges - water revenue	-	1	-	-	-	1	-	1	-	(100.0%)
Service charges - sanitation revenue	-	3	-	-	-	3	-	23	-	(100.0%)
Service charges - refuse revenue	4 748	1 164	24.5%	1 174	24.7%	2 338	49.2%	1 093	49.3%	7.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	14 379	361	2.5%	339	2.4%	700	4.9%	323	5.0%	4.9%
Interest earned - external investments	1 443	895	62.0%	684	47.4%	1 579	109.5%	61	45.1%	1 025.5%
Interest earned - outstanding debtors	1 414	412	29.2%	480	33.9%	892	63.1%	349	35.3%	37.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	85	16	19.0%	35	41.0%	51	59.9%	21	61.7%	69.5%
Licences and permits	1 691	624	36.9%	592	35.0%	1 217	72.0%	378	37.0%	56.5%
Agency services	1 652	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	148 329	53 779	36.3%	43 260	29.2%	97 039	65.4%	44 388	53.9%	(2.5%)
Other own revenue	80 355	(321)	(.4%)	940	1.2%	619	.8%	706	1.5%	33.2%
Gains on disposal of PPE	-	-	-	21	-	21	-	138	40.5%	(84.8%)
Operating Expenditure	278 678	50 145	18.0%	51 062	18.3%	101 207	36.3%	46 943	36.6%	8.8%
Employee related costs	84 771	18 455	21.8%	18 663	22.0%	37 118	43.8%	16 938	53.5%	10.2%
Remuneration of councillors	11 541	2 484	21.5%	2 497	21.6%	4 980	43.2%	2 664	42.7%	(6.3%)
Debt impairment	10 331	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	45 736	-	-	-	-	-	-	-	-	-
Finance charges	22	-	-	-	-	-	-	-	-	-
Bulk purchases	23 674	7 296	30.8%	4 724	20.0%	12 020	50.8%	3 896	51.0%	21.2%
Other Materials	16 643	2 529	15.2%	3 131	18.8%	5 660	34.0%	2 691	46.8%	16.3%
Contracted services	2 541	1 863	73.3%	1 144	45.0%	3 007	118.3%	1 957	76.6%	(41.5%)
Transfers and grants	5 701	-	-	-	-	-	-	-	-	-
Other expenditure	77 718	17 518	22.5%	20 904	26.9%	38 422	49.4%	18 797	35.0%	11.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	16 122	33 673		1 739		35 412		5 578		
Transfers recognised - capital	37 250	287	.8%	12 869	34.5%	13 156	35.3%	18 579	48.9%	(30.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	53 372	33 960		14 608		48 568		24 157		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	53 372	33 960		14 608		48 568		24 157		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	53 372	33 960		14 608		48 568		24 157		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	53 372	33 960		14 608		48 568		24 157		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	53 372	7 169	13.4%	13 874	26.0%	21 042	39.4%	9 327	22.3%	48.8%
National Government	37 250	5 761	15.5%	8 190	22.0%	13 951	37.5%	7 716	25.6%	6.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 250	5 761	15.5%	8 190	22.0%	13 951	37.5%	7 716	25.6%	6.1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 122	1 408	8.7%	5 683	35.3%	7 091	44.0%	1 611	14.8%	252.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	53 372	7 169	13.4%	13 874	26.0%	21 042	39.4%	9 327	22.3%	48.8%
Governance and Administration	3 933	48	1.2%	783	19.9%	831	21.1%	533	27.4%	46.9%
Executive & Council	2 145	-	-	731	34.1%	731	34.1%	300	43.3%	143.9%
Budget & Treasury Office	450	12	2.6%	34	7.5%	46	10.1%	69	9.1%	(50.6%)
Corporate Services	1 337	36	2.7%	18	1.3%	54	4.0%	164	38.7%	(89.2%)
Community and Public Safety	1 864	0	-	195	10.5%	195	10.5%	16	5.2%	1 153.0%
Community & Social Services	112	0	-	-	-	0	-	16	.7%	(100.0%)
Sport And Recreation	1 310	-	-	195	14.9%	195	14.9%	-	32.4%	(100.0%)
Public Safety	443	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	43 175	5 935	13.7%	12 020	27.8%	17 955	41.6%	8 491	24.7%	41.5%
Planning and Development	694	15	2.2%	252	36.2%	267	38.4%	187	16.0%	34.2%
Road Transport	42 481	5 920	13.9%	11 768	27.7%	17 688	41.6%	8 304	25.2%	41.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	4 400	1 186	26.9%	876	19.9%	2 062	46.9%	287	9.0%	205.4%
Electricity	3 650	1 186	32.5%	344	9.4%	1 529	41.9%	287	14.1%	19.8%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	750	-	-	532	71.0%	532	71.0%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	337 944	82 233	24.3%	76 436	22.6%	158 669	47.0%	82 219	67.0%	(7.0%)
Property rates, penalties and collection charges	13 345	2 026	15.2%	6 302	47.2%	8 327	62.4%	6 958	54.3%	(9.4%)
Service charges	26 405	2 535	9.6%	2 872	10.9%	5 406	20.5%	2 193	93.7%	31.0%
Other revenue	109 758	813	.7%	731	.7%	1 545	1.4%	459	5.3%	59.3%
Government - operating	148 329	60 791	41.0%	53 220	35.9%	114 011	76.9%	55 037	87.3%	(3.3%)
Government - capital	37 250	16 068	43.1%	13 312	35.7%	29 380	78.9%	17 572	45.5%	(24.2%)
Interest	2 857	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(245 893)	(50 055)	20.4%	(119 598)	48.6%	(169 653)	69.0%	(46 945)	69.2%	154.8%
Suppliers and employees	(240 169)	(50 055)	20.8%	(119 598)	49.8%	(169 653)	70.6%	(46 945)	69.3%	154.8%
Finance charges	(22)	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 701)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	92 051	32 177	35.0%	(43 161)	(46.9%)	(10 984)	(11.9%)	35 275	63.8%	(222.4%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(53 372)	(7 169)	13.4%	(24 228)	45.4%	(31 397)	58.8%	(9 327)	21.0%	159.8%
Capital assets	(53 372)	(7 169)	13.4%	(24 228)	45.4%	(31 397)	58.8%	(9 327)	21.0%	159.8%
Net Cash from/(used) Investing Activities	(53 372)	(7 169)	13.4%	(24 228)	45.4%	(31 397)	58.8%	(9 327)	21.0%	159.8%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	38 679	25 009	64.7%	(67 390)	(174.2%)	(42 381)	(109.6%)	25 948	123.5%	(359.7%)
Cash/cash equivalents at the year begin:	-	18 665	-	43 674	-	18 665	-	59 172	72.8%	(26.2%)
Cash/cash equivalents at the year end:	38 679	43 674	112.9%	(23 716)	(61.3%)	(23 716)	(61.3%)	85 120	96.8%	(127.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	983	20.6%	545	11.4%	274	5.7%	2 973	62.3%	4 776	13.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	683	3.1%	250	1.1%	188	.9%	20 975	94.9%	22 096	61.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	222	5.2%	164	3.8%	144	3.3%	3 769	87.7%	4 299	12.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	111	4.7%	81	3.5%	71	3.1%	2 070	88.7%	2 333	6.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2 286	100.0%	2 286	6.4%	-	-	-	-
Total By Income Source	1 999	5.6%	1 040	2.9%	677	1.9%	32 072	89.6%	35 789	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	182	1.2%	192	1.2%	136	.9%	15 122	96.7%	15 632	43.7%	-	-	-	-
Commercial	1 096	27.9%	321	8.2%	101	2.6%	2 413	61.4%	3 931	11.0%	-	-	-	-
Households	722	4.4%	527	3.2%	441	2.7%	14 537	89.6%	16 227	45.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 999	5.6%	1 040	2.9%	677	1.9%	32 072	89.6%	35 789	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	75	48.4%	(17)	(11.1%)	(100)	(64.6%)	197	127.3%	155	10.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	3	.2%	-	-	1 324	99.8%	1 327	89.5%
Total	75	5.1%	(15)	(1.0%)	(100)	(6.7%)	1 521	102.7%	1 482	100.0%

Contact Details

Municipal Manager	Mr Kayalethu Gashi	045 932 8106
Financial Manager	Mr Jack Mdeni	045 932 8120

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SENQU (EC142)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	193 485	80 315	41.5%	54 178	28.0%	134 493	69.5%	59 750	34.5%	(9.3%)
Property rates	7 267	6 682	91.9%	1 186	16.3%	7 868	108.3%	994	(23.9%)	19.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	31 406	9 167	29.2%	7 148	22.8%	16 315	51.9%	7 405	46.7%	(3.5%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 066	921	30.1%	1 052	34.3%	1 974	64.4%	704	51.4%	49.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	412	18	4.4%	5	1.1%	23	5.6%	236	134.5%	(98.0%)
Interest earned - external investments	10 000	4 418	44.2%	4 472	44.7%	8 890	88.9%	3 203	88.1%	39.6%
Interest earned - outstanding debtors	1 390	682	49.1%	710	51.1%	1 392	100.2%	611	(4.0%)	16.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	417	27	6.5%	18	4.3%	45	10.8%	4	3.1%	331.0%
Licences and permits	2 905	478	16.4%	501	17.2%	979	33.7%	281	11.0%	78.3%
Agency services	1 300	-	-	-	-	-	-	263	22.6%	(100.0%)
Transfers recognised - operational	134 124	57 613	43.0%	38 694	28.8%	96 306	71.8%	45 946	33.2%	(15.8%)
Other own revenue	1 197	309	25.8%	392	32.8%	701	58.6%	104	5.3%	277.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	206 066	35 771	17.4%	47 596	23.1%	83 367	40.5%	45 915	33.9%	3.7%
Employee related costs	74 260	14 794	19.9%	17 303	23.3%	32 098	43.2%	16 786	35.7%	3.1%
Remuneration of councillors	12 550	2 524	20.1%	2 529	20.1%	5 053	40.3%	2 633	37.4%	(4.0%)
Debt impairment	4 667	-	-	10	.2%	10	.2%	-	-	(100.0%)
Depreciation and asset impairment	19 066	15	.1%	9 206	48.3%	9 221	48.4%	9 137	47.8%	.7%
Finance charges	1 149	582	50.6%	0	-	582	50.7%	3	46.9%	(91.5%)
Bulk purchases	33 133	9 963	30.1%	5 109	15.4%	15 072	45.5%	4 586	23.1%	11.4%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	22 639	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	38 602	7 893	20.4%	13 438	34.8%	21 331	55.3%	12 770	34.7%	5.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(12 581)	44 544		6 582		51 126		13 835		
Transfers recognised - capital	45 728	1 000	2.2%	13 884	30.4%	14 884	32.5%	28 262	79.8%	(50.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	33 147	45 544		20 466		66 010		42 097		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	33 147	45 544		20 466		66 010		42 097		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	33 147	45 544		20 466		66 010		42 097		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	33 147	45 544		20 466		66 010		42 097		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	75 578	4 239	5.6%	13 300	17.6%	17 539	23.2%	12 082	34.0%	10.1%
National Government	39 728	3 843	9.7%	12 487	31.4%	16 329	41.1%	7 489	37.2%	66.7%
Provincial Government	6 000	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 728	3 843	8.4%	12 487	27.3%	16 329	35.7%	7 489	37.2%	66.7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	29 850	397	1.3%	813	2.7%	1 210	4.1%	4 593	29.8%	(82.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	75 578	4 239	5.6%	13 300	17.6%	17 539	23.2%	12 082	34.0%	10.1%
Governance and Administration	14 963	391	2.6%	29	.2%	420	2.8%	132	2.9%	(78.4%)
Executive & Council	413	24	5.8%	-	-	24	5.8%	17	4.7%	(100.0%)
Budget & Treasury Office	1 655	367	22.2%	14	.8%	381	23.0%	100	8.5%	(86.5%)
Corporate Services	12 895	-	-	15	.1%	15	.1%	15	.5%	(.4%)
Community and Public Safety	13 980	1 433	10.3%	4 658	33.3%	6 091	43.6%	5 695	41.4%	(18.2%)
Community & Social Services	4 100	282	6.9%	738	18.0%	1 020	24.9%	4 334	45.0%	(83.0%)
Sport And Recreation	8 080	282	3.5%	1 685	20.8%	1 967	24.3%	174	19.7%	867.4%
Public Safety	1 800	868	48.2%	2 236	124.2%	3 104	172.4%	1 187	111.1%	88.3%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	35 433	2 318	6.5%	8 137	23.0%	10 455	29.5%	5 046	47.1%	61.3%
Planning and Development	1 260	1 085	86.1%	246	19.5%	1 331	105.6%	-	-	(100.0%)
Road Transport	34 173	1 233	3.6%	7 892	23.1%	9 124	26.7%	5 046	52.7%	56.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	11 202	97	.9%	476	4.2%	573	5.1%	1 208	10.0%	(60.6%)
Electricity	6 762	97	1.4%	320	4.7%	418	6.2%	822	16.0%	(61.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	4 440	-	-	156	3.5%	156	3.5%	386	5.4%	(59.6%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	230 859	95 726	41.5%	105 101	45.5%	200 827	87.0%	123 102	103.8%	(14.6%)
Property rates, penalties and collection charges	5 873	1 105	18.8%	1 483	25.2%	2 588	44.1%	1 255	36.3%	18.2%
Service charges	27 858	10 033	36.0%	10 987	39.4%	21 020	75.5%	10 030	63.1%	9.5%
Other revenue	6 152	20 875	339.3%	37 872	615.6%	58 747	954.9%	42 541	1 115.4%	(11.0%)
Government - operating	134 124	57 613	43.0%	38 694	28.8%	96 306	71.8%	47 045	75.2%	(17.8%)
Government - capital	45 728	1 000	2.2%	10 884	23.8%	11 884	26.0%	18 248	51.6%	(40.4%)
Interest	11 123	5 100	45.9%	5 182	46.6%	10 282	92.4%	3 783	114.0%	37.0%
Dividends	-	-		-	-	-	-	200	-	(100.0%)
Payments	(177 804)	(90 267)	50.8%	(89 888)	50.6%	(180 155)	101.3%	(110 949)	126.4%	(19.0%)
Suppliers and employees	(176 655)	(89 685)	50.8%	(89 888)	50.9%	(179 573)	101.7%	(110 949)	127.3%	(19.0%)
Finance charges	(1 149)	(582)	50.6%	0	-	(582)	50.6%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	53 054	5 459	10.3%	15 213	28.7%	20 672	39.0%	12 153	37.2%	25.2%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(75 578)	(4 240)	5.6%	(13 300)	17.6%	(17 539)	23.2%	(12 084)	34.3%	10.1%
Capital assets	(75 578)	(4 240)	5.6%	(13 300)	17.6%	(17 539)	23.2%	(12 084)	34.3%	10.1%
Net Cash from/(used) Investing Activities	(75 578)	(4 240)	5.6%	(13 300)	17.6%	(17 539)	23.2%	(12 084)	34.3%	10.1%
Cash Flow from Financing Activities										
Receipts	74	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	74	-	-	-	-	-	-	-	-	-
Payments	(793)	(406)	51.2%	-	-	(406)	51.2%	-	-	-
Repayment of borrowing	(793)	(406)	51.2%	-	-	(406)	51.2%	-	-	-
Net Cash from/(used) Financing Activities	(718)	(406)	56.5%	-	-	(406)	56.5%	-	-	-
Net Increase/(Decrease) in cash held	(23 242)	813	(3.5%)	1 914	(8.2%)	2 727	(11.7%)	69	1.3%	2 657.7%
Cash/cash equivalents at the year begin:	151 369	220 917	145.9%	221 731	146.5%	220 917	145.9%	(142)	-	(155 947.7%)
Cash/cash equivalents at the year end:	128 127	221 731	173.1%	223 645	174.5%	223 645	174.5%	(73)	(.1%)	(306 975.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	2 745	16.1%	1 131	6.6%	830	4.9%	12 374	72.4%	17 080	46.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	344	3.9%	209	2.4%	152	1.7%	8 140	92.0%	8 844	24.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	383	5.5%	271	3.9%	248	3.6%	6 094	87.1%	6 997	19.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	35	12.0%	28	9.7%	12	4.2%	214	74.2%	288	.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	182	5.5%	138	4.2%	2 980	90.3%	3 300	9.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	3 507	9.6%	1 821	5.0%	1 380	3.8%	29 802	81.6%	36 510	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	726	24.1%	573	19.0%	304	10.1%	1 410	46.8%	3 013	8.3%	-	-	-	-
Commercial	1 957	14.6%	608	4.5%	497	3.7%	10 371	77.2%	13 433	36.8%	-	-	-	-
Households	824	4.1%	640	3.2%	578	2.9%	18 021	89.8%	20 063	55.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 507	9.6%	1 821	5.0%	1 380	3.8%	29 802	81.6%	36 510	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 652	100.0%	-	-	-	-	-	-	1 652	2.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	642	100.0%	-	-	-	-	-	-	642	1.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	903	100.0%	-	-	-	-	-	-	903	1.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	23 266	100.0%	-	-	-	-	-	-	23 266	34.7%
Auditor-General	520	100.0%	-	-	-	-	-	-	520	.8%
Other	40 000	100.0%	-	-	-	-	-	-	40 000	59.7%
Total	66 983	100.0%	-	-	-	-	-	-	66 983	100.0%

Contact Details

Municipal Manager	Mr Mmxolisi Maxson Yawa	051 603 1309
Financial Manager	Mr C R Venter	051 603 1319

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: WALTER SISULU (EC145)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	-	8 284	-	14 675	-	22 959	-	-	-	(100.0%)
Property rates	-	(38)	-	(173)	-	(211)	-	-	-	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	6 632	-	11 492	-	18 124	-	-	-	(100.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	845	-	1 623	-	2 468	-	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	151	-	430	-	581	-	-	-	(100.0%)
Interest earned - external investments	-	63	-	204	-	267	-	-	-	(100.0%)
Interest earned - outstanding debtors	-	79	-	397	-	476	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	29	-	3	-	32	-	-	-	(100.0%)
Licences and permits	-	130	-	223	-	353	-	-	-	(100.0%)
Agency services	-	211	-	291	-	502	-	-	-	(100.0%)
Transfers recognised - operational	-	47	-	14	-	61	-	-	-	(100.0%)
Other own revenue	-	134	-	170	-	305	-	-	-	(100.0%)
Gains on disposal of PPE	-	1	-	-	-	1	-	-	-	-
Operating Expenditure	-	12 757	-	7 101	-	19 858	-	-	-	(100.0%)
Employee related costs	-	899	-	3 989	-	4 889	-	-	-	(100.0%)
Remuneration of councillors	-	97	-	323	-	420	-	-	-	(100.0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	1 143	-	-	-	1 143	-	-	-	-
Finance charges	-	83	-	88	-	171	-	-	-	(100.0%)
Bulk purchases	-	8 208	-	-	-	8 208	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	2 326	-	2 700	-	5 026	-	-	-	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	(4 473)		7 574		3 101		-		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	(4 473)		7 574		3 101		-		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	(4 473)		7 574		3 101		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	(4 473)		7 574		3 101		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	(4 473)		7 574		3 101		-		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	-	5 211	-	4 787	-	9 997	-	-	-	(100.0%)
National Government	-	1 898	-	4 735	-	6 634	-	-	-	(100.0%)
Provincial Government	-	1 211	-	-	-	1 211	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	3 110	-	4 735	-	7 845	-	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	2 101	-	51	-	2 153	-	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	-	5 211	-	4 787	-	9 997	-	-	-	(100.0%)
Governance and Administration	-	81	-	33	-	114	-	-	-	(100.0%)
Executive & Council	-	-	-	16	-	16	-	-	-	(100.0%)
Budget & Treasury Office	-	17	-	17	-	34	-	-	-	(100.0%)
Corporate Services	-	64	-	-	-	64	-	-	-	-
Community and Public Safety	-	-	-	18	-	18	-	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	18	-	18	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	3 110	-	3 213	-	6 322	-	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	3 110	-	3 213	-	6 322	-	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	2 020	-	1 522	-	3 542	-	-	-	(100.0%)
Electricity	-	2 020	-	1 522	-	3 542	-	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	-	61 800	-	163 200	-	225 000	-	-	-	(100.0%)
Property rates, penalties and collection charges	-	12 954	-	(173)	-	12 782	-	-	-	(100.0%)
Service charges	-	15 442	-	19 678	-	35 120	-	-	-	(100.0%)
Other revenue	-	19 312	-	111 367	-	130 678	-	-	-	(100.0%)
Government - operating	-	4 343	-	21 867	-	26 210	-	-	-	(100.0%)
Government - capital	-	9 534	-	9 671	-	19 205	-	-	-	(100.0%)
Interest	-	216	-	790	-	1 005	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	-	(36 156)	-	(88 380)	-	(124 536)	-	-	-	(100.0%)
Suppliers and employees	-	(35 902)	-	(88 276)	-	(124 179)	-	-	-	(100.0%)
Finance charges	-	(213)	-	(104)	-	(317)	-	-	-	(100.0%)
Transfers and grants	-	(41)	-	-	-	(41)	-	-	-	-
Net Cash from/(used) Operating Activities	-	25 644	-	74 820	-	100 463	-	-	-	(100.0%)
Cash Flow from Investing Activities										
Receipts	-	26	-	-	-	26	-	-	-	-
Proceeds on disposal of PPE	-	26	-	-	-	26	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	(5 211)	-	(9 534)	-	(14 745)	-	-	-	(100.0%)
Capital assets	-	(5 211)	-	(9 534)	-	(14 745)	-	-	-	(100.0%)
Net Cash from/(used) Investing Activities	-	(5 185)	-	(9 534)	-	(14 719)	-	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	25	-	39	-	64	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	25	-	39	-	64	-	-	-	(100.0%)
Payments	-	(241)	-	(239)	-	(480)	-	-	-	(100.0%)
Repayment of borrowing	-	(241)	-	(239)	-	(480)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	-	(216)	-	(200)	-	(416)	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	-	20 243	-	65 086	-	85 329	-	-	-	(100.0%)
Cash/cash equivalents at the year begin:	-	4 865	-	25 108	-	4 865	-	-	-	(100.0%)
Cash/cash equivalents at the year end:	-	25 108	-	90 194	-	90 194	-	-	-	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	4 462	41.5%	2 021	18.8%	1 583	14.7%	2 675	24.9%	10 741	39.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	802	10.6%	426	5.6%	328	4.3%	6 011	79.4%	7 568	27.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	973	12.7%	740	9.7%	671	8.7%	5 282	68.9%	7 666	28.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	157	13.7%	107	9.3%	149	13.0%	736	64.0%	1 149	4.2%	-	-	-	-
Total By Income Source	6 394	23.6%	3 293	12.1%	2 732	10.1%	14 704	54.2%	27 123	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	871	29.6%	816	27.8%	812	27.6%	439	14.9%	2 938	10.8%	-	-	-	-
Commercial	3 248	34.6%	857	9.1%	447	4.8%	4 839	51.5%	9 390	34.6%	-	-	-	-
Households	2 260	15.5%	1 616	11.1%	1 469	10.0%	9 272	63.4%	14 616	53.9%	-	-	-	-
Other	16	8.8%	5	2.7%	4	2.2%	155	86.3%	179	.7%	-	-	-	-
Total By Customer Group	6 394	23.6%	3 293	12.1%	2 732	10.1%	14 704	54.2%	27 123	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	6 995	5.9%	67 163	56.4%	7 804	6.6%	37 151	31.2%	119 113	72.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	448	100.0%	-	-	-	-	448	.3%
Auditor-General	-	-	-	-	-	-	1 837	100.0%	1 837	1.1%
Other	5 700	13.4%	2 846	6.7%	4 253	10.0%	29 660	69.9%	42 458	25.9%
Total	12 695	7.7%	70 457	43.0%	12 057	7.4%	68 648	41.9%	163 856	100.0%

Contact Details

Municipal Manager	Thembinkosi Mawonga	051 653 0595
Financial Manager	Thomas Maseko	051 633 8304

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: JOE GQABI (DC14)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	423 392	106 172	25.1%	142 187	33.6%	248 359	58.7%	84 891	42.8%	67.5%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	54 315	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	13 163	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	4 503	5 617	124.7%	46 748	1 038.1%	52 366	1 162.8%	4 737	-	886.8%
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	3 368	997	29.6%	449	13.3%	1 446	42.9%	968	79.9%	(53.7%)
Interest earned - outstanding debtors	2 866	-	-	11 487	400.8%	11 487	400.8%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	119	-	-	50	41.5%	50	41.5%	-	-	(100.0%)
Transfers recognised - operational	335 199	98 988	29.5%	83 337	24.9%	182 325	54.4%	79 058	48.3%	5.4%
Other own revenue	9 858	570	5.8%	117	1.2%	687	7.0%	128	10.8%	(8.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	494 426	90 121	18.2%	102 331	20.7%	192 453	38.9%	102 574	39.5%	(.2%)
Employee related costs	189 902	41 090	21.6%	50 704	26.7%	91 794	48.3%	45 694	47.2%	11.0%
Remuneration of councillors	6 649	1 090	16.4%	1 360	20.5%	2 451	36.9%	1 258	41.8%	8.1%
Debt impairment	20 875	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	50 507	12 627	25.0%	-	-	12 627	25.0%	3 687	30.9%	(100.0%)
Finance charges	2 255	230	10.2%	-	-	230	10.2%	-	11.3%	-
Bulk purchases	4 264	-	-	475	11.1%	475	11.1%	433	4.1%	9.7%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	10 181	-	-	-	-	-	-	2 289	10.5%	(100.0%)
Other expenditure	209 793	35 085	16.7%	49 792	23.7%	84 877	40.5%	49 214	45.7%	1.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(71 035)	16 051		39 855		55 906		(17 683)		
Transfers recognised - capital	261 663	53 859	20.6%	91 843	35.1%	145 702	55.7%	100 989	50.0%	(9.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	190 628	69 910		131 699		201 609		83 307		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	190 628	69 910		131 699		201 609		83 307		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	190 628	69 910		131 699		201 609		83 307		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	190 628	69 910		131 699		201 609		83 307		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	278 736	36 166	13.0%	81 168	29.1%	117 334	42.1%	67 139	31.6%	20.9%
National Government	181 663	35 492	19.5%	79 585	43.8%	115 077	63.3%	65 008	54.8%	22.4%
Provincial Government	80 000	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	261 663	35 492	13.6%	79 585	30.4%	115 077	44.0%	65 008	34.4%	22.4%
Borrowing	12 305	-	-	-	-	-	-	1 706	-	(100.0%)
Internally generated funds	4 768	-	-	146	3.1%	146	3.1%	424	3.0%	(65.4%)
Public contributions and donations	-	673	-	1 437	-	2 110	-	-	-	(100.0%)
Capital Expenditure Standard Classification	278 736	36 166	13.0%	81 168	29.1%	117 334	42.1%	67 139	31.6%	20.9%
Governance and Administration	5 468	-	-	146	2.7%	146	2.7%	103	5.2%	42.3%
Executive & Council	2 533	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2 200	-	-	-	-	-	-	-	-	-
Corporate Services	735	-	-	146	19.9%	146	19.9%	103	5.6%	42.3%
Community and Public Safety	3 001	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	3 001	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	270 267	36 166	13.4%	81 022	30.0%	117 187	43.4%	67 036	32.6%	20.9%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	237 473	19 491	8.2%	56 850	23.9%	76 341	32.1%	56 867	36.5%	-
Waste Water Management	32 794	16 675	50.8%	24 172	73.7%	40 847	124.6%	10 168	21.2%	137.7%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	646 365	275 454	42.6%	262 135	40.6%	537 589	83.2%	329 601	100.5%	(20.5%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	36 158	5 607	15.5%	14 305	39.6%	19 912	55.1%	4 740	22.0%	201.8%
Other revenue	9 977	1 128	11.3%	728	7.3%	1 856	18.6%	800	57.3%	(9.0%)
Government - operating	335 199	105 440	31.5%	91 949	27.4%	197 389	58.9%	147 696	98.7%	(37.7%)
Government - capital	261 663	163 024	62.3%	155 077	59.3%	318 101	121.6%	176 324	116.1%	(12.1%)
Interest	3 368	255	7.6%	76	2.3%	331	9.8%	41	2.4%	88.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(386 694)	(241 235)	62.4%	(240 385)	62.2%	(481 620)	124.5%	(255 156)	138.5%	(5.8%)
Suppliers and employees	(374 258)	(240 426)	64.2%	(240 385)	64.2%	(480 811)	128.5%	(255 156)	150.0%	(5.8%)
Finance charges	(2 255)	(809)	35.9%	-	-	(809)	35.9%	-	15.3%	-
Transfers and grants	(10 181)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	259 671	34 219	13.2%	21 750	8.4%	55 970	21.6%	74 445	34.9%	(70.8%)
Cash Flow from Investing Activities										
Receipts	300	952	317.3%	203	67.5%	1 155	384.8%	947	-	(78.6%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	952	-	203	-	1 155	-	947	-	(78.6%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	300	-	-	-	-	-	-	-	-	-
Payments	(278 736)	(36 166)	13.0%	(42 637)	15.3%	(78 803)	28.3%	(67 691)	31.8%	(37.0%)
Capital assets	(278 736)	(36 166)	13.0%	(42 637)	15.3%	(78 803)	28.3%	(67 691)	31.8%	(37.0%)
Net Cash from/(used) Investing Activities	(278 436)	(35 214)	12.6%	(42 434)	15.2%	(77 648)	27.9%	(66 744)	31.4%	(36.4%)
Cash Flow from Financing Activities										
Receipts	12 305	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	12 305	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(6 395)	(339)	5.3%	-	-	(339)	5.3%	-	16.0%	-
Repayment of borrowing	(6 395)	(339)	5.3%	-	-	(339)	5.3%	-	16.0%	-
Net Cash from/(used) Financing Activities	5 910	(339)	(5.7%)	-	-	(339)	(5.7%)	-	(1.0%)	-
Net Increase/(Decrease) in cash held	(12 855)	(1 334)	10.4%	(20 684)	160.9%	(22 017)	171.3%	7 701	37.8%	(368.6%)
Cash/cash equivalents at the year begin:	15 804	5 330	33.7%	3 996	25.3%	5 330	33.7%	(3 869)	(41.5%)	(203.3%)
Cash/cash equivalents at the year end:	2 949	3 996	135.5%	(16 688)	(565.9%)	(16 688)	(565.9%)	3 832	18.3%	(535.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 383	4.5%	9 381	4.5%	7 658	3.7%	180 164	87.2%	206 587	72.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	3 744	4.7%	3 402	4.3%	3 110	3.9%	68 712	87.0%	78 967	27.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	13 127	4.6%	12 783	4.5%	10 768	3.8%	248 876	87.2%	285 554	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 093	3.9%	2 537	4.8%	1 809	3.4%	46 838	87.9%	53 277	18.7%	-	-	-	-
Commercial	1 052	8.5%	685	5.5%	648	5.2%	10 036	80.8%	12 422	4.4%	-	-	-	-
Households	9 898	4.5%	9 488	4.4%	8 239	3.8%	190 300	87.3%	217 924	76.3%	-	-	-	-
Other	84	4.4%	72	3.8%	72	3.7%	1 702	88.1%	1 931	.7%	-	-	-	-
Total By Customer Group	13 127	4.6%	12 783	4.5%	10 768	3.8%	248 876	87.2%	285 554	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 907	100.0%	-	-	-	-	-	-	16 907	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	16 907	100.0%	-	-	-	-	-	-	16 907	100.0%

Contact Details

Municipal Manager	Mr Zollie Albert Williams	045 979 3006
Financial Manager	Mr Sulene du Toit	045 979 3017

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUZA HILLS (EC153)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	270 737	7 590	2.8%	80 700	29.8%	88 290	32.6%	90 275	69.5%	(10.6%)
Property rates	15 000	1 341	8.9%	7 791	51.9%	9 132	60.9%	6 241	70.5%	24.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	1 150	47	4.1%	63	5.5%	110	9.6%	86	-	(26.5%)
Rental of facilities and equipment	50	3	6.1%	5	9.3%	8	15.4%	7	-	(31.7%)
Interest earned - external investments	4 000	1 977	49.4%	1 652	41.3%	3 629	90.7%	1 319	89.1%	25.3%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	500	70	14.0%	12	2.5%	82	16.4%	78	17.9%	(84.3%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	5 934	950	16.0%	809	13.6%	1 759	29.6%	816	51.0%	(.8%)
Transfers recognised - operational	199 560	1 942	1.0%	65 884	33.0%	67 826	34.0%	70 511	76.7%	(6.6%)
Other own revenue	44 543	1 259	2.8%	4 485	10.1%	5 743	12.9%	11 218	38.1%	(60.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	248 742	43 470	17.5%	51 486	20.7%	94 956	38.2%	40 484	49.0%	27.2%
Employee related costs	107 425	20 859	19.4%	22 744	21.2%	43 603	40.6%	20 711	47.2%	9.8%
Remuneration of councillors	18 549	4 422	23.8%	4 498	24.2%	8 920	48.1%	4 164	48.0%	8.0%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	21 380	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	101 388	18 189	17.9%	24 245	23.9%	42 434	41.9%	15 609	52.7%	55.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	21 994	(35 881)		29 214		(6 667)		49 790		
Transfers recognised - capital	59 057	-	-	17 565	29.7%	17 565	29.7%	32 491	72.7%	(45.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	81 051	(35 881)		46 779		10 898		82 281		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	81 051	(35 881)		46 779		10 898		82 281		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	81 051	(35 881)		46 779		10 898		82 281		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	81 051	(35 881)		46 779		10 898		82 281		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	114 777	20 213	17.6%	31 726	27.6%	51 939	45.3%	15 686	26.0%	102.3%
National Government	114 777	-	-	-	-	-	-	9 341	21.6%	(100.0%)
Provincial Government	-	20 213	-	31 726	-	51 939	-	6 344	-	400.1%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	114 777	20 213	17.6%	31 726	27.6%	51 939	45.3%	15 686	26.0%	102.3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	114 777	20 213	17.6%	31 726	27.6%	51 939	45.3%	15 686	26.0%	102.3%
Governance and Administration	6 120	75	1.2%	207	3.4%	283	4.6%	80	15.9%	159.5%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	6 120	75	1.2%	207	3.4%	283	4.6%	80	19.6%	159.5%
Community and Public Safety	11 698	-	-	353	3.0%	353	3.0%	-	-	(100.0%)
Community & Social Services	11 698	-	-	353	3.0%	353	3.0%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 500	2 267	10.5%	7 726	35.9%	9 994	46.5%	660	7.1%	1 071.1%
Planning and Development	21 500	2 267	10.5%	7 726	35.9%	9 994	46.5%	660	7.1%	1 071.1%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	75 459	17 870	23.7%	23 439	31.1%	41 310	54.7%	14 946	30.0%	56.8%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	75 459	17 870	23.7%	23 439	31.1%	41 310	54.7%	14 946	30.0%	56.8%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	328 294	105 327	32.1%	98 289	29.9%	203 616	62.0%	122 766	85.3%	(19.9%)
Property rates, penalties and collection charges	15 000	1 341	8.9%	7 791	51.9%	9 132	60.9%	6 241	70.5%	24.8%
Service charges	1 150	47	4.1%	63	5.5%	110	9.6%	86	13.4%	(26.5%)
Other revenue	49 927	2 936	5.9%	6 986	14.0%	9 922	19.9%	2 734	-	155.5%
Government - operating	199 160	83 585	42.0%	65 884	33.1%	149 469	75.0%	69 787	81.1%	(5.6%)
Government - capital	59 057	16 094	27.3%	17 565	29.7%	33 659	57.0%	42 600	87.0%	(58.8%)
Interest	4 000	1 323	33.1%	-	-	1 323	33.1%	1 319	65.1%	(100.0%)
Dividends	-	-		-	-	-		-	-	-
Payments	(227 504)	(45 500)	20.0%	(51 416)	22.6%	(96 916)	42.6%	(40 365)	42.8%	27.4%
Suppliers and employees	(200 595)	(45 500)	22.7%	(51 416)	25.6%	(96 916)	48.3%	(40 365)	44.0%	27.4%
Finance charges	(100)	-	-	-	-	-	-	-	-	-
Transfers and grants	(26 809)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	100 790	59 826	59.4%	46 873	46.5%	106 699	105.9%	82 401	170.5%	(43.1%)
Cash Flow from Investing Activities										
Receipts	20 813	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	20 813	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(114 777)	(10 803)	9.4%	(31 741)	27.7%	(42 545)	37.1%	-	-	(100.0%)
Capital assets	(114 777)	(10 803)	9.4%	(31 741)	27.7%	(42 545)	37.1%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(93 964)	(10 803)	11.5%	(31 741)	33.8%	(42 545)	45.3%	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(6 826)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(6 826)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(6 826)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(0)	49 023	###########	15 131	(8 223 617.4%)	64 154	###########	82 401	64.5%	(81.6%)
Cash/cash equivalents at the year begin:	139 326	139 326	100.0%	188 349	135.2%	139 326	100.0%	75 783	-	148.5%
Cash/cash equivalents at the year end:	139 326	188 349	135.2%	203 480	146.0%	203 480	146.0%	158 183	64.5%	28.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	173	.3%	80	.1%	96	.2%	63 168	99.4%	63 518	100.0%	-	-	-	-
Total By Income Source	173	.3%	80	.1%	96	.2%	63 168	99.4%	63 518	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	13	.1%	6	-	6	-	16 288	99.8%	16 313	25.7%	-	-	-	-
Commercial	60	.2%	42	.1%	44	.2%	29 074	99.5%	29 221	46.0%	-	-	-	-
Households	100	.6%	32	.2%	46	.3%	17 806	99.0%	17 984	28.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	173	.3%	80	.1%	96	.2%	63 168	99.4%	63 518	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Mluleki Fihlani	039 252 0644
Financial Manager	Mr T L Madikizela	039 252 0131

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: PORT ST JOHNS (EC154)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	169 268	87 399	51.6%	39 806	23.5%	127 204	75.1%	12 736	52.5%	212.5%
Property rates	12 391	7 466	60.3%	-	-	7 466	60.3%	-	71.7%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 000	197	9.9%	201	10.1%	398	19.9%	188	20.8%	6.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	(2)	-	2	-	(1)	-	(129)	(559.4%)	(101.5%)
Interest earned - external investments	-	366	-	0	-	366	-	0	.2%	(49.4%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	46	-	-	-	46	-	17	46.5%	(100.0%)
Licences and permits	-	231	-	742	-	972	-	832	66.9%	(10.9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	133 877	79 066	59.1%	38 801	29.0%	117 867	88.0%	11 737	51.7%	230.6%
Other own revenue	21 000	29	.1%	60	.3%	89	.4%	91	74.0%	(33.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	223 048	28 231	12.7%	31 208	14.0%	59 440	26.6%	30 197	49.0%	3.4%
Employee related costs	62 909	12 188	19.4%	9 411	15.0%	21 599	34.3%	12 435	47.1%	(24.3%)
Remuneration of councillors	14 700	2 692	18.3%	2 033	13.8%	4 725	32.1%	2 416	23.4%	(15.9%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 515	-	-	-	-	-	-	-	-	-
Finance charges	101	15	15.1%	-	-	15	15.1%	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	218	-	583	-	801	-	-	-	(100.0%)
Transfers and grants	7 000	2 498	35.7%	-	-	2 498	35.7%	-	-	-
Other expenditure	132 825	10 620	8.0%	19 181	14.4%	29 802	22.4%	15 346	66.8%	25.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(53 781)	59 167		8 597		67 765		(17 460)		
Transfers recognised - capital	53 781	(3 604)	(6.7%)	-	-	(3 604)	(6.7%)	-	20.5%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	0	55 563		8 597		64 161		(17 460)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	0	55 563		8 597		64 161		(17 460)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	0	55 563		8 597		64 161		(17 460)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	0	55 563		8 597		64 161		(17 460)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	79 332	4 402	5.5%	10 817	13.6%	15 219	19.2%	5 181	26.1%	108.8%
National Government	53 781	4 402	8.2%	10 817	20.1%	15 219	28.3%	5 181	30.8%	108.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	53 781	4 402	8.2%	10 817	20.1%	15 219	28.3%	5 181	30.8%	108.8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	25 551	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	79 332	4 402	5.5%	10 817	13.6%	15 219	19.2%	5 181	26.1%	108.8%
Governance and Administration	1 001	-	-	-	-	-	-	-	-	-
Executive & Council	900	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	101	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 550	-	-	-	-	-	-	-	-	-
Community & Social Services	4 550	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	73 781	4 402	6.0%	10 817	14.7%	15 219	20.6%	5 181	28.2%	108.8%
Planning and Development	-	-	-	-	-	-	-	5 181	-	(100.0%)
Road Transport	73 781	4 402	6.0%	10 817	14.7%	15 219	20.6%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget	2016/17 First Quarter		2016/17 Second Quarter		2016/17 Year to Date		2015/16 Second Quarter		Q2 of 2015/16 to Q2 of 2016/17
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	230 487	51 634	22.4%	44 402	19.3%	96 036	41.7%	27 508	52.6%	61.4%
Property rates, penalties and collection charges	12 391	426	3.4%	5 250	42.4%	5 676	45.8%	3 969	74.6%	32.3%
Service charges	2 000	99	4.9%	141	7.0%	239	12.0%	49	9.4%	189.2%
Other revenue	21 000	84	.4%	210	1.0%	294	1.4%	11 263	321.7%	(98.1%)
Government - operating	141 315	51 025	36.1%	38 801	27.5%	89 826	63.6%	12 228	53.3%	217.3%
Government - capital	53 781	-	-	-	-	-	-	-	21.2%	-
Interest	-	0	-	0	-	0	-	0	-	(49.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(217 434)	(34 362)	15.8%	(40 408)	18.6%	(74 770)	34.4%	(32 188)	50.6%	25.5%
Suppliers and employees	(210 434)	(30 545)	14.5%	(40 272)	19.1%	(70 816)	33.7%	(31 844)	50.3%	26.5%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(7 000)	(3 818)	54.5%	(137)	2.0%	(3 954)	56.5%	(344)	-	(60.3%)
Net Cash from/(used) Operating Activities	13 053	17 272	132.3%	3 994	30.6%	21 266	162.9%	(4 680)	58.9%	(185.3%)
Cash Flow from Investing Activities										
Receipts	-	(18 052)	-	(15 342)	-	(33 394)	-	(6 698)	-	129.0%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	(408)	-	(1 758)	-	(2 166)	-	(1 128)	-	55.9%
Decrease (increase) in non-current investments	-	(17 644)	-	(13 584)	-	(31 228)	-	(5 571)	-	143.9%
Payments	(53 781)	(6 350)	11.8%	-	-	(6 350)	11.8%	-	(4.4%)	-
Capital assets	(53 781)	(6 350)	11.8%	-	-	(6 350)	11.8%	-	(4.4%)	-
Net Cash from/(used) Investing Activities	(53 781)	(24 402)	45.4%	(15 342)	28.5%	(39 744)	73.9%	(6 698)	(69.0%)	129.0%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(40 728)	(7 130)	17.5%	(11 348)	27.9%	(18 478)	45.4%	(11 378)	2.2%	(.3%)
Cash/cash equivalents at the year begin:	-	2 530	-	(4 600)	-	2 530	-	15 790	-	(129.1%)
Cash/cash equivalents at the year end:	(40 728)	(4 600)	11.3%	(15 948)	39.2%	(15 948)	39.2%	4 412	5.9%	(461.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 297	5.9%	1 991	9.1%	203	.9%	18 405	84.1%	21 896	79.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	339	6.1%	110	2.0%	107	1.9%	5 001	90.0%	5 557	20.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	162	100.0%	162	.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 636	5.9%	2 100	7.6%	310	1.1%	23 568	85.3%	27 614	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	294	3.7%	1 029	13.1%	73	.9%	6 442	82.2%	7 837	28.4%	-	-	-	-
Commercial	768	10.6%	685	9.4%	92	1.3%	5 704	78.7%	7 249	26.3%	-	-	-	-
Households	574	4.6%	387	3.1%	146	1.2%	11 422	91.2%	12 528	45.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 636	5.9%	2 100	7.6%	310	1.1%	23 568	85.3%	27 614	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(353)	79.4%	(125)	28.2%	20	(4.5%)	14	(3.1%)	(445)	77.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(293)	229.9%	(99)	78.0%	271	(212.8%)	(6)	4.9%	(127)	22.2%
Total	(646)	112.9%	(224)	39.3%	291	(50.9%)	7	(1.3%)	(572)	100.0%

Contact Details

Municipal Manager	Mr F Guleni (Acting)	047 564 1208
Financial Manager	Mr C Mbilini (acting)	047 564 1158

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NYANDENI (EC155)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	286 412	99 809	34.8%	75 497	26.4%	175 306	61.2%	77 049	66.5%	(2.0%)
Property rates	5 690	6 627	116.5%	(0)	-	6 627	116.5%	0	124.9%	(850.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	245	17	6.9%	34	13.8%	51	20.7%	51	49.7%	(33.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	185	22	11.7%	10	5.5%	32	17.1%	14	17.0%	(26.9%)
Interest earned - external investments	5 618	1 318	23.5%	1 714	30.5%	3 031	54.0%	1 294	53.0%	32.5%
Interest earned - outstanding debtors	-	103	-	272	-	375	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	56	4	6.9%	3	5.9%	7	12.7%	3	14.7%	3.1%
Licences and permits	5 618	582	10.4%	806	14.3%	1 387	24.7%	672	12.9%	19.8%
Agency services	500	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	226 856	88 779	39.1%	71 023	31.3%	159 802	70.4%	72 859	66.8%	(2.5%)
Other own revenue	41 644	2 358	5.7%	1 636	3.9%	3 994	9.6%	2 156	194.8%	(24.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	285 315	52 341	18.3%	59 831	21.0%	112 172	39.3%	47 919	24.6%	24.9%
Employee related costs	116 930	26 306	22.5%	27 638	23.6%	53 944	46.1%	24 365	44.9%	13.4%
Remuneration of councillors	19 456	4 598	23.6%	4 735	24.3%	9 333	48.0%	4 219	48.7%	12.2%
Debt impairment	7 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	33 753	-	-	-	-	-	-	3 339	14.9%	(100.0%)
Finance charges	117	10	8.2%	10	8.6%	20	16.8%	-	-	(100.0%)
Bulk purchases	-	11	-	24	-	35	-	-	-	(100.0%)
Other Materials	20 507	5 197	25.3%	9 794	47.8%	14 990	73.1%	-	-	(100.0%)
Contracted services	1 096	-	-	-	-	-	-	-	-	-
Transfers and grants	5 300	-	-	-	-	-	-	-	-	-
Other expenditure	81 157	16 219	20.0%	17 630	21.7%	33 850	41.7%	15 996	17.0%	10.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 097	47 468		15 666		63 134		29 130		
Transfers recognised - capital	58 050	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	59 147	47 468		15 666		63 134		29 130		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	59 147	47 468		15 666		63 134		29 130		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	59 147	47 468		15 666		63 134		29 130		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	59 147	47 468		15 666		63 134		29 130		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	59 147	6 410	10.8%	15 088	25.5%	21 498	36.3%	15 608	40.5%	(3.3%)
National Government	58 050	3 384	5.8%	14 118	24.3%	17 502	30.1%	11 307	48.4%	24.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	1 097	164	15.0%	145	13.2%	309	28.2%	4 301	20.1%	(96.6%)
Transfers recognised - capital	59 147	3 548	6.0%	14 263	24.1%	17 811	30.1%	15 608	40.5%	(8.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	2 862	-	825	-	3 687	-	-	-	(100.0%)
Capital Expenditure Standard Classification	59 147	6 410	10.8%	15 088	25.5%	21 498	36.3%	15 608	40.5%	(3.3%)
Governance and Administration	750	1 436	191.5%	641	85.5%	2 077	277.0%	290	6.5%	121.0%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	999	-	-	-	999	-	-	-	-
Corporate Services	750	437	58.2%	641	85.5%	1 078	143.7%	290	9.2%	121.0%
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	58 148	4 974	8.6%	14 447	24.8%	19 421	33.4%	15 318	45.5%	(5.7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	58 148	4 974	8.6%	14 447	24.8%	19 421	33.4%	15 318	45.5%	(5.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	249	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	249	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	339 829	122 228	36.0%	104 680	30.8%	226 908	66.8%	87 415	57.3%	19.7%
Property rates, penalties and collection charges	4 836	306	6.3%	402	8.3%	709	14.7%	1 920	55.2%	(79.0%)
Service charges	208	33	15.7%	34	16.5%	67	32.3%	57	37.5%	(39.5%)
Other revenue	44 261	9 858	22.3%	9 201	20.8%	19 059	43.1%	12 019	173.2%	(23.4%)
Government - operating	226 856	91 294	40.2%	72 718	32.1%	164 012	72.3%	72 859	66.8%	(.2%)
Government - capital	58 050	20 019	34.5%	21 714	37.4%	41 733	71.9%	-	-	(100.0%)
Interest	5 618	718	12.8%	610	10.9%	1 327	23.6%	561	23.7%	8.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(244 562)	(53 384)	21.8%	(62 999)	25.8%	(116 383)	47.6%	(54 553)	41.7%	15.5%
Suppliers and employees	(239 145)	(53 384)	22.3%	(62 993)	26.3%	(116 377)	48.7%	(54 553)	42.6%	15.5%
Finance charges	(117)	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 300)	-	-	(6)	.1%	(6)	.1%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	95 267	68 843	72.3%	41 681	43.8%	110 525	116.0%	32 862	107.3%	26.8%
Cash Flow from Investing Activities										
Receipts	-	(25 215)	-	17 167	-	(8 048)	-	(20 719)	-	(182.9%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	(17)	-	(18)	-	(35)	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	(25 198)	-	17 185	-	(8 013)	-	(20 719)	-	(182.9%)
Payments	(59 147)	(6 728)	11.4%	(2 386)	4.0%	(9 114)	15.4%	(16)	-	15 196.4%
Capital assets	(59 147)	(6 728)	11.4%	(2 386)	4.0%	(9 114)	15.4%	(16)	-	15 196.4%
Net Cash from/(used) Investing Activities	(59 147)	(31 943)	54.0%	14 781	(25.0%)	(17 162)	29.0%	(20 734)	59.6%	(171.3%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	215	-	(1 099)	-	(883)	-	(114)	-	864.4%
Repayment of borrowing	-	215	-	(1 099)	-	(883)	-	(114)	-	864.4%
Net Cash from/(used) Financing Activities	-	215	-	(1 099)	-	(883)	-	(114)	-	864.4%
Net Increase/(Decrease) in cash held	36 120	37 116	102.8%	55 364	153.3%	92 480	256.0%	12 014	3 150 648.5%	360.8%
Cash/cash equivalents at the year begin:	75 440	36 048	47.8%	73 164	97.0%	36 048	47.8%	35 565	15.3%	105.7%
Cash/cash equivalents at the year end:	111 560	73 164	65.6%	128 527	115.2%	128 527	115.2%	47 579	63.1%	170.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 031	24.0%	116	.7%	-	-	12 645	75.3%	16 791	93.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	64	16.2%	14	3.6%	26	6.7%	289	73.5%	393	2.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	814	100.0%	-	-	-	-	814	4.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	4 094	22.7%	944	5.2%	26	.1%	12 934	71.9%	17 999	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 591	26.5%	645	4.8%	5	-	9 324	68.7%	13 565	75.4%	-	-	-	-
Commercial	106	9.8%	74	6.8%	8	.8%	890	82.6%	1 077	6.0%	-	-	-	-
Households	398	11.9%	226	6.7%	13	.4%	2 720	81.0%	3 357	18.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 094	22.7%	944	5.2%	26	.1%	12 934	71.9%	17 999	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20	98.7%	-	-	-	-	0	1.3%	20	20.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	78	100.0%	-	-	-	-	-	-	78	79.7%
Total	97	99.7%	-	-	-	-	0	.3%	98	100.0%

Contact Details

Municipal Manager	Godfrey Mandlenkosi Zide	047 555 0161
Financial Manager	Bongani Benxa	

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MHLONTLO (EC156)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	210 389	103 883	49.4%	58 759	27.9%	162 642	77.3%	61 692	72.0%	(4.8%)
Property rates	15 663	31 807	203.1%	-	-	31 807	203.1%	-	73.3%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 220	313	25.7%	320	26.2%	633	51.9%	288	59.1%	10.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	46	12	25.7%	9	19.5%	21	45.2%	7	52.1%	29.0%
Interest earned - external investments	3 564	1 054	29.6%	812	22.8%	1 866	52.4%	850	330.0%	(4.5%)
Interest earned - outstanding debtors	216	-	-	255	117.8%	255	117.8%	207	545.2%	23.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	67	14	20.4%	11	15.6%	24	36.0%	21	13.7%	(49.8%)
Licences and permits	1 516	425	28.1%	255	16.9%	681	44.9%	281	50.8%	(9.1%)
Agency services	826	244	29.5%	265	32.1%	509	61.6%	203	44.9%	30.7%
Transfers recognised - operational	172 237	68 649	39.9%	55 106	32.0%	123 755	71.9%	57 473	69.2%	(4.1%)
Other own revenue	15 035	1 365	9.1%	1 726	11.5%	3 091	20.6%	2 363	1 009.0%	(26.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	234 415	39 924	17.0%	44 062	18.8%	83 987	35.8%	45 028	40.5%	(2.1%)
Employee related costs	87 165	18 801	21.6%	20 703	23.8%	39 504	45.3%	22 344	52.5%	(7.3%)
Remuneration of councillors	17 293	2 751	15.9%	4 008	23.2%	6 759	39.1%	3 771	40.1%	6.3%
Debt impairment	19 876	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	14 708	-	-	-	-	-	-	318	3.2%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	21 189	4 663	22.0%	7 959	37.6%	12 622	59.6%	4 736	35.1%	68.1%
Transfers and grants	4 233	-	-	-	-	-	-	-	-	-
Other expenditure	69 951	13 710	19.6%	11 392	16.3%	25 102	35.9%	13 861	36.8%	(17.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(24 025)	63 958		14 696		78 655		16 664		
Transfers recognised - capital	40 828	9 345	22.9%	3 345	8.2%	12 690	31.1%	8 162	43.1%	(59.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 803	73 303		18 041		91 344		24 826		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	16 803	73 303		18 041		91 344		24 826		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 803	73 303		18 041		91 344		24 826		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 803	73 303		18 041		91 344		24 826		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	49 341	16 028	32.5%	9 673	19.6%	25 701	52.1%	10 232	39.4%	(5.5%)
National Government	49 341	16 028	32.5%	9 673	19.6%	25 701	52.1%	9 973	38.9%	(3.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	49 341	16 028	32.5%	9 673	19.6%	25 701	52.1%	9 973	38.9%	(3.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	259	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	49 341	16 028	32.5%	9 673	19.6%	25 701	52.1%	10 232	39.4%	(5.5%)
Governance and Administration	2 008	120	6.0%	154	7.7%	273	13.6%	66	26.8%	132.2%
Executive & Council	50	46	91.0%	-	-	46	91.0%	18	92.0%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	3%	-
Corporate Services	1 957	74	3.8%	154	7.8%	228	11.6%	48	11.0%	218.3%
Community and Public Safety	117	-	-	73	61.9%	73	61.9%	30	2.7%	143.5%
Community & Social Services	117	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	73	-	73	-	30	2.7%	143.5%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	44 953	15 908	35.4%	9 447	21.0%	25 355	56.4%	7 926	38.5%	19.2%
Planning and Development	4 125	-	-	3 093	75.0%	3 093	75.0%	230	8.2%	1 246.4%
Road Transport	40 828	15 908	39.0%	6 354	15.6%	22 262	54.5%	7 696	40.4%	(17.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	2 263	-	-	-	-	-	-	2 210	92.1%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	2 263	-	-	-	-	-	-	2 210	92.1%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	251 009	88 101	35.1%	82 454	32.8%	170 556	67.9%	76 970	83.2%	7.1%
Property rates, penalties and collection charges	7 675	164	2.1%	1 851	24.1%	2 015	26.3%	5 497	76.4%	(66.3%)
Service charges	598	90	15.1%	127	21.3%	218	36.4%	73	41.7%	73.7%
Other revenue	17 489	4 680	26.8%	7 757	44.4%	12 438	71.1%	3 885	322.2%	99.7%
Government - operating	172 237	66 965	38.9%	59 954	34.8%	126 919	73.7%	52 644	74.5%	13.9%
Government - capital	49 341	15 200	30.8%	12 060	24.4%	27 260	55.2%	14 034	105.7%	(14.1%)
Interest	3 670	1 002	27.3%	704	19.2%	1 706	46.5%	836	312.4%	(15.8%)
Dividends	-	-		-		-		-		
Payments	(199 830)	(45 583)	22.8%	(46 356)	23.2%	(91 939)	46.0%	(47 024)	48.1%	(1.4%)
Suppliers and employees	(199 830)	(45 583)	22.8%	(46 356)	23.2%	(91 939)	46.0%	(47 024)	48.1%	(1.4%)
Finance charges	-	-		-		-		-		
Transfers and grants	-	-		-		-		-		
Net Cash from/(used) Operating Activities	51 180	42 518	83.1%	36 098	70.5%	78 616	153.6%	29 946	256.0%	20.5%
Cash Flow from Investing Activities										
Receipts	-	(30 506)	-	(23 339)	-	(53 845)	-	30 154	(203.1%)	(177.4%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(30 506)	-	(23 339)	-	(53 845)	-	30 154	(673.3%)	(177.4%)
Payments	(49 341)	(15 307)	31.0%	(9 082)	18.4%	(24 389)	49.4%	(10 324)	45.7%	(12.0%)
Capital assets	(49 341)	(15 307)	31.0%	(9 082)	18.4%	(24 389)	49.4%	(10 324)	45.7%	(12.0%)
Net Cash from/(used) Investing Activities	(49 341)	(45 814)	92.9%	(32 421)	65.7%	(78 234)	158.6%	19 830	113.0%	(263.5%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	1	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	1	-	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	1	-	(100.0%)
Net Increase/(Decrease) in cash held	1 839	(3 296)	(179.2%)	3 678	200.0%	382	20.8%	49 778	2 632.0%	(92.6%)
Cash/cash equivalents at the year begin:	37 347	3 358	9.0%	63	.2%	3 358	9.0%	13 777	1 062.9%	(99.5%)
Cash/cash equivalents at the year end:	39 186	63	.2%	3 741	9.5%	3 741	9.5%	63 555	2 342.8%	(94.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	24 265	53.5%	1 169	2.6%	3 312	7.3%	16 651	36.7%	45 397	88.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	196	3.3%	119	2.0%	110	1.9%	5 527	92.9%	5 952	11.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	24 461	47.6%	1 288	2.5%	3 423	6.7%	22 178	43.2%	51 349	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	21 972	58.6%	749	2.0%	2 086	5.6%	12 695	33.9%	37 502	73.0%	-	-	-	-
Commercial	1 348	28.4%	194	4.1%	496	10.4%	2 713	57.1%	4 751	9.3%	-	-	-	-
Households	1 141	12.5%	346	3.8%	840	9.2%	6 769	74.4%	9 096	17.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	24 461	47.6%	1 288	2.5%	3 423	6.7%	22 178	43.2%	51 349	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Thando Mase	047 553 7025
Financial Manager	N BOTI	047 553 7007

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KING SABATA DALINDYEBO (EC157)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	916 238	434 430	47.4%	192 970	21.1%	627 399	68.5%	183 794	68.2%	5.0%
Property rates	202 177	185 677	91.8%	6 219	3.1%	191 896	94.9%	(398)	101.1%	(1 663.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	310 447	85 790	27.6%	79 558	25.6%	165 348	53.3%	71 646	50.1%	11.0%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	38 789	32 607	84.1%	1 633	4.2%	34 240	88.3%	1 328	108.1%	23.0%
Service charges - other	6 500	3 630	55.9%	(18)	(.3%)	3 613	55.6%	698	41.1%	(102.5%)
Rental of facilities and equipment	18 156	3 967	21.8%	3 308	18.2%	7 275	40.1%	3 701	36.4%	(10.6%)
Interest earned - external investments	4 738	425	9.0%	520	11.0%	945	19.9%	1 178	27.0%	(55.9%)
Interest earned - outstanding debtors	30 271	8 744	28.9%	9 775	32.3%	18 518	61.2%	8 035	48.5%	21.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 528	273	10.8%	619	24.5%	893	35.3%	303	17.0%	104.6%
Licences and permits	16 136	3 929	24.4%	3 929	24.3%	7 858	48.7%	3 473	32.6%	13.1%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	279 126	108 049	38.7%	86 562	31.0%	194 612	69.7%	91 404	72.8%	(5.3%)
Other own revenue	6 033	1 337	22.2%	865	14.3%	2 202	36.5%	1 286	48.1%	(32.7%)
Gains on disposal of PPE	1 336	-	-	-	-	-	-	1 140	-	(100.0%)
Operating Expenditure	1 150 512	237 898	20.7%	226 572	19.7%	464 470	40.4%	264 966	43.0%	(14.5%)
Employee related costs	382 481	88 614	23.2%	83 857	21.9%	172 471	45.1%	80 515	46.4%	4.2%
Remuneration of councillors	24 890	5 586	22.4%	5 589	22.5%	11 175	44.9%	5 493	47.9%	1.8%
Debt impairment	28 053	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	241 339	27 549	11.4%	-	-	27 549	11.4%	73 070	35.6%	(100.0%)
Finance charges	17 400	84	.5%	1 569	9.0%	1 653	9.5%	1 808	37.3%	(13.2%)
Bulk purchases	246 022	61 316	24.9%	71 551	29.1%	132 867	54.0%	49 479	54.0%	44.6%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	7 935	1 385	17.5%	2 867	36.1%	4 252	53.6%	2 298	52.5%	24.7%
Transfers and grants	24 000	6 670	27.8%	8 822	36.8%	15 492	64.5%	10 428	51.8%	(15.4%)
Other expenditure	178 391	46 694	26.2%	52 316	29.3%	99 010	55.5%	41 874	37.1%	24.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(234 274)	196 532		(33 602)		162 930		(81 172)		
Transfers recognised - capital	251 339	48 452	19.3%	57 748	23.0%	106 200	42.3%	42 205	38.0%	36.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	(2 278)	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	17 065	244 984		24 146		269 130		(41 246)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	17 065	244 984		24 146		269 130		(41 246)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 065	244 984		24 146		269 130		(41 246)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 065	244 984		24 146		269 130		(41 246)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	266 002	58 953	22.2%	47 407	17.8%	106 360	40.0%	46 782	28.6%	1.3%
National Government	113 102	26 262	23.2%	27 303	24.1%	53 566	47.4%	29 630	53.1%	(7.9%)
Provincial Government	138 237	31 884	23.1%	17 170	12.4%	49 054	35.5%	16 863	18.1%	1.8%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	251 339	58 146	23.1%	44 474	17.7%	102 620	40.8%	46 494	29.9%	(4.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 663	807	5.5%	2 934	20.0%	3 741	25.5%	288	11.5%	918.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	266 002	58 953	22.2%	47 407	17.8%	106 360	40.0%	46 782	28.6%	1.3%
Governance and Administration	3 142	113	3.6%	2 356	75.0%	2 469	78.6%	495	9.2%	375.8%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	3 142	113	3.6%	2 356	75.0%	2 469	78.6%	495	9.2%	375.8%
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	66 184	12 083	18.3%	9 885	14.9%	21 969	33.2%	15 321	36.0%	(35.5%)
Community & Social Services	72	-	-	-	-	-	-	-	-	-
Sport And Recreation	10 350	-	-	-	-	-	-	-	-	-
Public Safety	5 243	-	-	11	.2%	11	.2%	1 523	69.3%	(99.3%)
Housing	50 518	12 083	23.9%	9 874	19.5%	21 957	43.5%	13 798	35.2%	(28.4%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	88 676	33 697	38.0%	26 843	30.3%	60 540	68.3%	17 427	29.4%	54.0%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	88 676	33 697	38.0%	26 843	30.3%	60 540	68.3%	17 427	29.4%	54.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	108 000	13 060	12.1%	8 323	7.7%	21 383	19.8%	13 539	23.8%	(38.5%)
Electricity	106 000	13 060	12.3%	8 323	7.9%	21 383	20.2%	13 539	24.1%	(38.5%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	2 000	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	1 161 801	309 304	26.6%	344 239	29.6%	653 543	56.3%	316 120	53.4%	8.9%
Property rates, penalties and collection charges	201 158	63 628	31.6%	46 782	23.3%	110 410	54.9%	42 236	42.7%	10.8%
Service charges	355 700	70 499	19.8%	30 768	8.6%	101 267	28.5%	26 772	14.1%	14.9%
Other revenue	39 667	9 506	24.0%	124 867	314.8%	134 374	338.8%	120 919	479.6%	3.3%
Government - operating	279 124	108 049	38.7%	83 957	30.1%	192 006	68.8%	83 809	71.6%	.2%
Government - capital	251 339	48 452	19.3%	57 748	23.0%	106 200	42.3%	42 205	27.4%	36.8%
Interest	34 812	9 169	26.3%	117	.3%	9 286	26.7%	180	1.3%	(35.1%)
Dividends	-	-		-		-		-		
Payments	(863 298)	(626 015)	72.5%	(332 717)	38.5%	(958 731)	111.1%	(320 688)	100.3%	3.8%
Suppliers and employees	(821 898)	(618 603)	75.3%	(322 210)	39.2%	(940 813)	114.5%	(308 453)	102.1%	4.5%
Finance charges	(17 400)	(84)	.5%	(1 569)	9.0%	(1 653)	9.5%	(1 808)	37.3%	(13.2%)
Transfers and grants	(24 000)	(7 328)	30.5%	(8 937)	37.2%	(16 265)	67.8%	(10 428)	51.8%	(14.3%)
Net Cash from/(used) Operating Activities	298 503	(316 710)	(106.1%)	11 522	3.9%	(305 188)	(102.2%)	(4 568)	(31.0%)	(352.2%)
Cash Flow from Investing Activities										
Receipts	-	324 268	-	-	-	324 268	-	5 690	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	1 140	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	324 268	-	-	-	324 268	-	4 550	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(266 002)	(807)	.3%	(5 252)	2.0%	(6 059)	2.3%	(4 575)	2.2%	14.8%
Capital assets	(266 002)	(807)	.3%	(5 252)	2.0%	(6 059)	2.3%	(4 575)	2.2%	14.8%
Net Cash from/(used) Investing Activities	(266 002)	323 461	(121.6%)	(5 252)	2.0%	318 209	(119.6%)	1 116	(48.2%)	(570.8%)
Cash Flow from Financing Activities										
Receipts	-	785	-	42	-	827	-	(66)	-	(163.8%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	785	-	42	-	827	-	(66)	-	(163.8%)
Payments	(7 574)	-	-	(2 781)	36.7%	(2 781)	36.7%	(2 070)	40.7%	34.4%
Repayment of borrowing	(7 574)	-	-	(2 781)	36.7%	(2 781)	36.7%	(2 070)	40.7%	34.4%
Net Cash from/(used) Financing Activities	(7 574)	785	(10.4%)	(2 739)	36.2%	(1 954)	25.8%	(2 136)	(74.5%)	28.2%
Net Increase/(Decrease) in cash held	24 927	7 536	30.2%	3 531	14.2%	11 067	44.4%	(5 589)	7.1%	(163.2%)
Cash/cash equivalents at the year begin:	40 262	6 206	15.4%	13 742	34.1%	6 206	15.4%	23 879	9.9%	(42.5%)
Cash/cash equivalents at the year end:	65 189	13 742	21.1%	17 273	26.5%	17 273	26.5%	18 290	8.0%	(5.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	14 895	33.2%	7 928	17.7%	4 174	9.3%	17 831	39.8%	44 827	9.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(9 666)	(4.1%)	3 973	1.7%	3 748	1.6%	237 733	100.8%	235 789	48.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-		-	-	-	-	-		-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 945	2.9%	1 712	1.7%	1 556	1.5%	96 521	94.0%	102 733	21.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 204	1.1%	1 068	1.0%	998	.9%	102 147	96.9%	105 417	21.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-		-	-	-	-	-		-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 843)	184.4%	-	-	-	-	1 759	(84.4%)	(2 084)	(.4%)	-	-	-	-
Total By Income Source	5 534	1.1%	14 681	3.0%	10 476	2.2%	455 992	93.7%	486 683	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 681	2.8%	2 737	4.5%	964	1.6%	55 135	91.1%	60 517	12.4%	-	-	-	-
Commercial	10 286	7.4%	7 418	5.4%	5 293	3.8%	115 171	83.4%	138 168	28.4%	-	-	-	-
Households	(6 773)	(2.5%)	4 307	1.6%	4 044	1.5%	267 788	99.4%	269 366	55.3%	-	-	-	-
Other	340	1.8%	218	1.2%	176	.9%	17 897	96.1%	18 632	3.8%	-	-	-	-
Total By Customer Group	5 534	1.1%	14 681	3.0%	10 476	2.2%	455 992	93.7%	486 683	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	24 381	23.9%	7 417	7.3%	3 554	3.5%	66 567	65.3%	101 919	97.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(1 085)	(40.7%)	845	31.7%	(228)	(8.6%)	3 133	117.6%	2 665	2.5%
Total	23 296	22.3%	8 262	7.9%	3 326	3.2%	69 700	66.6%	104 585	100.0%

Contact Details

Municipal Manager	Mr ZZ Mnqanqeni	047 501 4238/9
Financial Manager	Mr Eric Fudumele Jiholo	047 501 4374

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: O .R. TAMBO (DC15)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	1 137 047	366 735	32.3%	324 813	28.6%	691 548	60.8%	300 963	44.2%	7.9%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	236 407	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	67 732	-	60 777	-	128 509	-	56 121	-	8.3%
Rental of facilities and equipment	50	9	17.2%	5	10.7%	14	27.9%	8	28.4%	(31.5%)
Interest earned - external investments	24 100	10 134	42.1%	7 865	32.6%	17 999	74.7%	6 154	53.7%	27.8%
Interest earned - outstanding debtors	15 460	7 324	47.4%	11 360	73.5%	18 684	120.9%	10 276	108.1%	10.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	676 566	281 389	41.6%	224 547	33.2%	505 936	74.8%	211 872	75.4%	6.0%
Other own revenue	184 465	147	.1%	20 260	11.0%	20 407	11.1%	16 533	47.5%	22.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 134 761	192 000	16.9%	215 726	19.0%	407 726	35.9%	195 638	23.5%	10.3%
Employee related costs	434 776	85 235	19.6%	91 262	21.0%	176 497	40.6%	78 045	44.3%	16.9%
Remuneration of councillors	19 778	3 813	19.3%	4 248	21.5%	8 061	40.8%	4 014	45.6%	5.8%
Debt impairment	43 500	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	160 041	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	51 000	2 870	5.6%	-	-	2 870	5.6%	6 929	22.5%	(100.0%)
Other Materials	64 528	8 041	12.5%	20 592	31.9%	28 633	44.4%	13 269	33.1%	55.2%
Contracted services	-	3 458	-	4 331	-	7 788	-	3 248	35.7%	33.3%
Transfers and grants	16 482	18 500	112.2%	9 191	55.8%	27 691	168.0%	10 633	3.2%	(13.6%)
Other expenditure	344 656	70 084	20.3%	86 102	25.0%	156 186	45.3%	79 502	53.3%	8.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 286	174 735		109 088		283 822		105 325		
Transfers recognised - capital	1 074 794	388 910	36.2%	343 399	32.0%	732 309	68.1%	253 225	58.5%	35.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 077 080	563 645		452 487		1 016 131		358 550		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 077 080	563 645		452 487		1 016 131		358 550		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 077 080	563 645		452 487		1 016 131		358 550		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 077 080	563 645		452 487		1 016 131		358 550		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	1 221 593	196 423	16.1%	351 556	28.8%	547 979	44.9%	205 282	36.9%	71.3%
National Government	1 074 794	184 479	17.2%	327 818	30.5%	512 296	47.7%	188 033	39.1%	74.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	1 074 794	184 479	17.2%	327 818	30.5%	512 296	47.7%	188 033	39.1%	74.3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	146 799	11 945	8.1%	23 738	16.2%	35 683	24.3%	17 249	23.2%	37.6%
Capital Expenditure Standard Classification	1 221 593	196 423	16.1%	351 556	28.8%	547 979	44.9%	205 282	36.9%	71.3%
Governance and Administration	56 491	980	1.7%	4 752	8.4%	5 732	10.1%	3 703	17.8%	28.3%
Executive & Council	3 000	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	51 641	980	1.9%	4 729	9.2%	5 709	11.1%	2 686	16.4%	76.1%
Corporate Services	1 850	-	-	23	1.3%	23	1.3%	1 017	37.0%	(97.7%)
Community and Public Safety	20 620	3 157	15.3%	59	.3%	3 216	15.6%	-	3.5%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	15 000	3 157	21.0%	-	-	3 157	21.0%	-	4.3%	-
Housing	4 320	-	-	-	-	-	-	-	-	-
Health	1 300	-	-	59	4.5%	59	4.5%	-	-	(100.0%)
Economic and Environmental Services	21 608	1 641	7.6%	5 408	25.0%	7 049	32.6%	1 474	9.9%	266.9%
Planning and Development	8 835	1 056	11.9%	5 213	59.0%	6 268	70.9%	1 152	39.5%	352.5%
Road Transport	12 773	586	4.6%	195	1.5%	781	6.1%	322	2.1%	(39.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	1 122 874	190 646	17.0%	341 336	30.4%	531 982	47.4%	200 105	38.9%	70.6%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	1 122 874	190 646	17.0%	341 336	30.4%	531 982	47.4%	200 105	38.9%	70.6%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	2 168 341	732 428	33.8%	645 292	29.8%	1 377 720	63.5%	537 253	63.7%	20.1%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	192 907	44 516	23.1%	37 856	19.6%	82 372	42.7%	39 186	50.1%	(3.4%)
Other revenue	184 515	155	.1%	20 265	11.0%	20 421	11.1%	16 541	20.8%	22.5%
Government - operating	676 566	281 389	41.6%	224 547	33.2%	505 936	74.8%	211 872	80.0%	6.0%
Government - capital	1 074 794	388 910	36.2%	343 399	32.0%	732 309	68.1%	253 225	58.7%	35.6%
Interest	39 560	17 458	44.1%	19 224	48.6%	36 683	92.7%	16 430	75.7%	17.0%
Dividends	-	-		-		-		-		
Payments	(931 220)	(192 000)	20.6%	(215 726)	23.2%	(407 726)	43.8%	(195 638)	46.3%	10.3%
Suppliers and employees	(914 738)	(173 500)	19.0%	(206 534)	22.6%	(380 034)	41.5%	(185 006)	44.6%	11.6%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(16 482)	(18 500)	112.2%	(9 191)	55.8%	(27 691)	168.0%	(10 633)	166.1%	(13.6%)
Net Cash from/(used) Operating Activities	1 237 122	540 428	43.7%	429 566	34.7%	969 994	78.4%	341 615	78.3%	25.7%
Cash Flow from Investing Activities										
Receipts	146 799	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	146 799	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(1 221 593)	(196 423)	16.1%	(351 556)	28.8%	(547 979)	44.9%	(205 282)	25.9%	71.3%
Capital assets	(1 221 593)	(196 423)	16.1%	(351 556)	28.8%	(547 979)	44.9%	(205 282)	25.9%	71.3%
Net Cash from/(used) Investing Activities	(1 074 794)	(196 423)	18.3%	(351 556)	32.7%	(547 979)	51.0%	(205 282)	30.0%	71.3%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	162 328	344 005	211.9%	78 011	48.1%	422 016	260.0%	136 333	300.1%	(42.8%)
Cash/cash equivalents at the year begin:	490 950	336 868	68.6%	680 873	138.7%	336 868	68.6%	677 019	75.1%	.6%
Cash/cash equivalents at the year end:	653 278	680 873	104.2%	758 883	116.2%	758 883	116.2%	813 352	137.9%	(6.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	40 743	7.0%	15 024	2.6%	13 758	2.4%	515 793	88.1%	585 319	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	40 743	7.0%	15 024	2.6%	13 758	2.4%	515 793	88.1%	585 319	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 795	22.3%	1 822	5.2%	1 733	5.0%	23 582	67.5%	34 932	6.0%	-	-	-	-
Commercial	8 402	11.5%	2 527	3.5%	1 963	2.7%	59 948	82.3%	72 840	12.4%	-	-	-	-
Households	20 125	4.4%	9 664	2.1%	9 008	2.0%	421 508	91.6%	460 305	78.6%	-	-	-	-
Other	4 422	25.6%	1 012	5.9%	1 053	6.1%	10 755	62.4%	17 242	2.9%	-	-	-	-
Total By Customer Group	40 743	7.0%	15 024	2.6%	13 758	2.4%	515 793	88.1%	585 319	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	3 879	5.1%	71 827	94.9%	75 706	98.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	598	56.7%	69	6.6%	-	-	387	36.7%	1 054	1.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	598	.8%	69	.1%	3 879	5.1%	72 214	94.1%	76 761	100.0%

Contact Details

Municipal Manager	Mr Tshaka Hlazo	047 501 6407
Financial Manager	M E Moleko	047 501 6446

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MATATIELE (EC441)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	289 357	110 478	38.2%	75 452	26.1%	185 930	64.3%	79 189	64.9%	(4.7%)
Property rates	36 427	19 449	53.4%	5 410	14.9%	24 859	68.2%	5 068	68.0%	6.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	49 536	11 419	23.1%	11 757	23.7%	23 175	46.8%	11 176	49.6%	5.2%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	8 078	2 174	26.9%	2 138	26.5%	4 312	53.4%	1 923	-	11.2%
Rental of facilities and equipment	774	158	20.5%	155	20.0%	313	40.4%	132	39.0%	16.7%
Interest earned - external investments	5 987	1 095	18.3%	2 823	47.1%	3 918	65.4%	780	48.0%	261.9%
Interest earned - outstanding debtors	4 277	1 322	30.9%	568	13.3%	1 890	44.2%	1 586	64.1%	(64.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 730	582	21.3%	151	5.5%	732	26.8%	504	40.8%	(70.1%)
Licences and permits	389	617	158.9%	772	198.6%	1 389	357.5%	598	61.6%	29.0%
Agency services	1 659	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	177 382	73 224	41.3%	50 761	28.6%	123 985	69.9%	57 159	71.3%	(11.2%)
Other own revenue	2 103	383	18.2%	732	34.8%	1 116	53.0%	194	31.0%	277.8%
Gains on disposal of PPE	15	54	362.0%	187	1 243.7%	241	1 605.7%	69	2.2%	170.4%
Operating Expenditure	289 350	61 503	21.3%	65 567	22.7%	127 070	43.9%	56 122	38.4%	16.8%
Employee related costs	95 663	19 747	20.6%	23 314	24.4%	43 061	45.0%	20 549	44.1%	13.5%
Remuneration of councillors	18 682	4 093	21.9%	4 189	22.4%	8 282	44.3%	3 984	50.0%	5.2%
Debt impairment	5 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	14 320	-	-	-	-	-	-	5	-	(100.0%)
Finance charges	-	-	-	0	-	0	-	-	-	(100.0%)
Bulk purchases	39 100	12 889	33.0%	7 688	19.7%	20 577	52.6%	7 244	55.4%	6.1%
Other Materials	11 242	-	-	860	7.6%	860	7.6%	-	-	(100.0%)
Contracted services	24 408	3 298	13.5%	7 889	32.3%	11 187	45.8%	3 604	29.2%	118.9%
Transfers and grants	19 116	5 731	30.0%	5 376	28.1%	11 107	58.1%	2 916	31.7%	84.4%
Other expenditure	61 819	15 746	25.5%	16 251	26.3%	31 996	51.8%	17 820	50.3%	(8.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7	48 975		9 886		58 861		23 067		
Transfers recognised - capital	124 661	268	.2%	27 281	21.9%	27 548	22.1%	26 295	51.5%	3.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	124 668	49 242		37 167		86 409		49 362		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	124 668	49 242		37 167		86 409		49 362		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	124 668	49 242		37 167		86 409		49 362		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	124 668	49 242		37 167		86 409		49 362		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	154 046	17 335	11.3%	24 977	16.2%	42 311	27.5%	30 735	46.3%	(18.7%)
National Government	124 661	4 368	3.5%	17 154	13.8%	21 522	17.3%	11 762	33.3%	45.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	124 661	4 368	3.5%	17 154	13.8%	21 522	17.3%	11 762	33.3%	45.8%
Borrowing	-	-	-	-	-	-	-	-	54.7%	-
Internally generated funds	29 385	12 967	44.1%	7 822	26.6%	20 790	70.7%	18 973	62.7%	(58.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	154 046	17 335	11.3%	24 977	16.2%	42 311	27.5%	30 735	46.3%	(18.7%)
Governance and Administration	1 580	104	6.6%	3 471	219.7%	3 575	226.3%	50	2.3%	6 838.1%
Executive & Council	-	-	-	-	-	-	-	-	8.0%	-
Budget & Treasury Office	100	40	39.9%	3 203	3 203.1%	3 243	3 243.0%	-	1%	(100.0%)
Corporate Services	1 480	64	4.4%	268	18.1%	332	22.4%	50	4.1%	434.9%
Community and Public Safety	30 001	2 485	8.3%	3 155	10.5%	5 640	18.8%	12 417	53.0%	(74.6%)
Community & Social Services	1 000	-	-	3 155	315.5%	3 155	315.5%	3 598	153.7%	(12.3%)
Sport And Recreation	5 800	599	10.3%	-	-	599	10.3%	-	5 607.6%	-
Public Safety	851	251	29.5%	-	-	251	29.5%	1 863	57.3%	(100.0%)
Housing	22 350	1 635	7.3%	-	-	1 635	7.3%	6 956	40.9%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 905	1 995	68.7%	3 290	113.2%	5 284	181.9%	199	37.0%	1 551.7%
Planning and Development	2 905	1 995	68.7%	181	6.2%	2 176	74.9%	199	37.0%	(9.2%)
Road Transport	-	-	-	3 109	-	3 109	-	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	119 561	12 750	10.7%	15 061	12.6%	27 811	23.3%	18 069	45.7%	(16.6%)
Electricity	119 561	12 750	10.7%	15 061	12.6%	27 811	23.3%	18 069	45.7%	(16.6%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	385 164	110 308	28.6%	118 690	30.8%	228 998	59.5%	105 222	67.1%	12.8%
Property rates, penalties and collection charges	25 257	19 449	77.0%	5 487	21.7%	24 936	98.7%	5 068	93.2%	8.3%
Service charges	39 946	13 593	34.0%	13 895	34.8%	27 488	68.8%	13 098	67.6%	6.1%
Other revenue	7 654	1 361	17.8%	(16 416)	(214.5%)	(15 054)	(196.7%)	1 235	38.8%	(1 429.6%)
Government - operating	177 382	73 220	41.3%	97 263	54.8%	170 483	96.1%	57 159	71.3%	70.2%
Government - capital	124 661	268	.2%	14 974	12.0%	15 242	12.2%	26 295	51.5%	(43.1%)
Interest	10 264	2 417	23.6%	3 487	34.0%	5 904	57.5%	2 366	56.7%	47.4%
Dividends	-	-		-		-		-		
Payments	(188 010)	(53 299)	28.3%	(47 200)	25.1%	(100 499)	53.5%	(43 937)	39.6%	7.4%
Suppliers and employees	(148 910)	(47 568)	31.9%	(54 662)	36.7%	(102 230)	68.7%	(41 021)	37.9%	33.3%
Finance charges	(39 100)	-	-	(0)	-	(0)	-	-	-	(100.0%)
Transfers and grants	-	(5 731)	-	7 463	-	1 732	-	(2 916)	101.9%	(355.9%)
Net Cash from/(used) Operating Activities	197 155	57 009	28.9%	71 490	36.3%	128 499	65.2%	61 284	137.4%	16.7%
Cash Flow from Investing Activities										
Receipts	15	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	15	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(154 046)	(13 502)	8.8%	(1 493)	1.0%	(14 995)	9.7%	(30 735)	46.3%	(95.1%)
Capital assets	(154 046)	(13 502)	8.8%	(1 493)	1.0%	(14 995)	9.7%	(30 735)	46.3%	(95.1%)
Net Cash from/(used) Investing Activities	(154 031)	(13 502)	8.8%	(1 493)	1.0%	(14 995)	9.7%	(30 735)	47.6%	(95.1%)
Cash Flow from Financing Activities										
Receipts	49	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	49	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	49	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	43 172	43 507	100.8%	69 997	162.1%	113 504	262.9%	30 549	(178.5%)	129.1%
Cash/cash equivalents at the year begin:	(12 711)	48 411	(380.9%)	91 918	(723.2%)	48 411	(380.9%)	63 903	53.0%	43.8%
Cash/cash equivalents at the year end:	30 461	91 918	301.8%	161 915	531.5%	161 915	531.5%	94 453	434.4%	71.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	2 147	35.2%	1 170	19.2%	174	2.8%	2 603	42.7%	6 094	7.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 181	2.9%	(108)	(.3%)	432	1.1%	39 628	96.3%	41 134	48.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	606	6.1%	281	2.8%	227	2.3%	8 779	88.7%	9 893	11.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	30	42.9%	24	34.1%	2	2.2%	15	20.8%	70	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	669	4.8%	648	4.6%	184	1.3%	12 445	89.2%	13 947	16.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	500	3.7%	(991)	(7.4%)	62	.5%	13 882	103.2%	13 453	15.9%	-	-	-	-
Total By Income Source	5 133	6.1%	1 026	1.2%	1 080	1.3%	77 352	91.4%	84 591	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	42	.1%	(176)	(.5%)	7 197	20.1%	28 817	80.3%	35 880	42.4%	-	-	-	-
Commercial	2 853	48.3%	883	15.0%	633	10.7%	1 534	26.0%	5 903	7.0%	-	-	-	-
Households	961	3.3%	(657)	(2.3%)	6 310	21.7%	22 444	77.2%	29 058	34.4%	-	-	-	-
Other	1 277	9.3%	976	7.1%	(13 061)	(95.0%)	24 557	178.6%	13 750	16.3%	-	-	-	-
Total By Customer Group	5 133	6.1%	1 026	1.2%	1 080	1.3%	77 352	91.4%	84 591	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	2 388	100.0%	-	-	-	-	-	-	2 388	9.7%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	6 184	100.0%	-	-	-	-	6 184	25.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	16 038	100.0%	-	-	-	-	-	-	16 038	65.2%
Total	18 426	74.9%	6 184	25.1%	-	-	-	-	24 610	100.0%

Contact Details

Municipal Manager	Dr D C T Nakin	039 737 8100
Financial Manager	Mr L Ndzelu	039 737 8199

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: UMZIMVUBU (EC442)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	244 914	82 744	33.8%	58 823	24.0%	141 567	57.8%	14 308	16.2%	311.1%
Property rates	15 900	9 219	58.0%	1 722	10.8%	10 940	68.8%	2 321	196.8%	(25.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 120	454	21.4%	432	20.4%	886	41.8%	369	36.9%	16.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 524	37	2.4%	128	8.4%	165	10.8%	524	69.5%	(75.5%)
Interest earned - external investments	4 064	1 034	25.4%	648	15.9%	1 682	41.4%	1 057	88.8%	(38.7%)
Interest earned - outstanding debtors	2 508	593	23.6%	559	22.3%	1 152	45.9%	556	66.2%	.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	4 497	115	2.6%	85	1.9%	199	4.4%	66	2.2%	29.2%
Licences and permits	3 225	482	14.9%	329	10.2%	811	25.1%	388	28.2%	(15.3%)
Agency services	1 818	483	26.6%	464	25.5%	947	52.1%	376	43.6%	23.5%
Transfers recognised - operational	167 980	69 945	41.6%	54 050	32.2%	123 995	73.8%	7 842	4.5%	589.2%
Other own revenue	39 939	382	1.0%	407	1.0%	789	2.0%	437	5.7%	(7.0%)
Gains on disposal of PPE	1 339	-	-	-	-	-	-	372	46.7%	(100.0%)
Operating Expenditure	231 936	32 675	14.1%	42 206	18.2%	74 881	32.3%	42 659	26.6%	(1.1%)
Employee related costs	61 402	12 874	21.0%	15 472	25.2%	28 346	46.2%	15 347	51.7%	.8%
Remuneration of councillors	18 734	3 799	20.3%	3 775	20.2%	7 574	40.4%	3 657	42.0%	3.2%
Debt impairment	5 300	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	53 000	-	-	-	-	-	-	-	-	-
Finance charges	50	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	10 119	1 584	15.7%	1 701	16.8%	3 285	32.5%	1 666	16.6%	2.2%
Transfers and grants	4 600	324	7.1%	514	11.2%	838	18.2%	909	26.4%	(43.4%)
Other expenditure	78 625	14 094	17.9%	20 743	26.4%	34 837	44.3%	21 081	33.6%	(1.6%)
Loss on disposal of PPE	106	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 978	50 069		16 617		66 686		(28 351)		
Transfers recognised - capital	59 261	12 016	20.3%	7 418	12.5%	19 434	32.8%	56 604	76.2%	(86.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	72 239	62 085		24 036		86 120		28 253		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	72 239	62 085		24 036		86 120		28 253		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	72 239	62 085		24 036		86 120		28 253		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	72 239	62 085		24 036		86 120		28 253		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	130 517	23 726	18.2%	44 081	33.8%	67 807	52.0%	5 790	20.0%	661.4%
National Government	69 261	23 726	34.3%	31 592	45.6%	55 318	79.9%	5 790	32.4%	445.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	69 261	23 726	34.3%	31 592	45.6%	55 318	79.9%	5 790	32.4%	445.7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	61 256	-	-	12 489	20.4%	12 489	20.4%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	130 517	23 726	18.2%	44 081	33.8%	67 807	52.0%	5 790	20.0%	661.4%
Governance and Administration	7 133	1 089	15.3%	2 386	33.5%	3 475	48.7%	65	7.2%	3 553.3%
Executive & Council	583	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	3 700	249	6.7%	1 463	39.5%	1 712	46.3%	14	2.0%	10 350.0%
Corporate Services	2 850	840	29.5%	923	32.4%	1 763	61.8%	51	11.2%	1 698.9%
Community and Public Safety	2 334	101	4.3%	1	-	102	4.4%	370	9.0%	(99.7%)
Community & Social Services	-	71	-	-	-	71	-	364	15.5%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	2 334	30	1.3%	1	-	31	1.3%	6	.3%	(81.1%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	117 923	22 123	18.8%	41 694	35.4%	63 817	54.1%	5 213	17.7%	699.8%
Planning and Development	1 050	726	69.1%	-	-	726	69.1%	71	6.5%	(100.0%)
Road Transport	116 873	21 397	18.3%	41 694	35.7%	63 091	54.0%	5 142	17.9%	710.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	3 127	414	13.2%	-	-	414	13.2%	141	408.7%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	3 127	414	13.2%	-	-	414	13.2%	141	408.7%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	296 067	94 426	31.9%	74 372	25.1%	168 799	57.0%	80 630	65.3%	(7.8%)
Property rates, penalties and collection charges	12 720	9 219	72.5%	804	6.3%	10 023	78.8%	1 222	39.9%	(34.2%)
Service charges	1 696	454	26.8%	191	11.2%	645	38.0%	246	36.2%	(22.6%)
Other revenue	47 839	1 117	2.3%	1 427	3.0%	2 543	5.3%	1 388	12.3%	2.8%
Government - operating	167 978	69 993	41.7%	54 050	32.2%	124 043	73.8%	56 589	71.1%	(4.5%)
Government - capital	59 261	12 016	20.3%	17 095	28.8%	29 111	49.1%	19 865	72.6%	(13.9%)
Interest	6 573	1 627	24.8%	806	12.3%	2 433	37.0%	1 321	67.3%	(39.0%)
Dividends	-	-		-		-		-		
Payments	(173 529)	(24 471)	14.1%	(42 108)	24.3%	(66 579)	38.4%	20 671	(7.9%)	(303.7%)
Suppliers and employees	(168 879)	(24 146)	14.3%	(41 436)	24.5%	(65 583)	38.8%	20 751	(8.4%)	(299.7%)
Finance charges	(50)	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 600)	(324)	7.1%	(672)	14.6%	(996)	21.7%	(80)	7.6%	740.0%
Net Cash from/(used) Operating Activities	122 537	69 955	57.1%	32 264	26.3%	102 219	83.4%	101 302	184.2%	(68.2%)
Cash Flow from Investing Activities										
Receipts	22 839	-	-	-	-	-	-	-	21.4%	-
Proceeds on disposal of PPE	1 339	-	-	-	-	-	-	-	21.4%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	21 500	-	-	-	-	-	-	-	-	-
Payments	(130 517)	(23 726)	18.2%	(43 705)	33.5%	(67 431)	51.7%	(11 323)	25.2%	286.0%
Capital assets	(130 517)	(23 726)	18.2%	(43 705)	33.5%	(67 431)	51.7%	(11 323)	25.2%	286.0%
Net Cash from/(used) Investing Activities	(107 677)	(23 726)	22.0%	(43 705)	40.6%	(67 431)	62.6%	(11 323)	25.3%	286.0%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	43.6%	-
Repayment of borrowing	-	-	-	-	-	-	-	-	43.6%	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	43.6%	-
Net Increase/(Decrease) in cash held	14 860	46 229	311.1%	(11 441)	(77.0%)	34 788	234.1%	89 979	3 918.6%	(112.7%)
Cash/cash equivalents at the year begin:	25 251	46 222	183.1%	92 452	366.1%	46 222	183.1%	111 798	59.4%	(17.3%)
Cash/cash equivalents at the year end:	40 111	92 452	230.5%	81 011	202.0%	81 011	202.0%	201 777	429.5%	(59.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 149	80.5%	279	19.5%	-	-	-	-	1 427	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 149	80.5%	279	19.5%	-	-	-	-	1 427	100.0%

Contact Details

Municipal Manager	Gladstone PT Nota	039 255 0166
Financial Manager	Mzingisi Hloba	039 255 0459

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MBIZANA (EC443)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	242 833	100 817	41.5%	83 085	34.2%	183 902	75.7%	71 209	66.0%	16.7%
Property rates	21 057	14 204	67.5%	1 826	8.7%	16 030	76.1%	1 717	51.6%	6.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	24 731	7 140	28.9%	7 252	29.3%	14 392	58.2%	4 800	36.1%	51.1%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 001	281	14.0%	299	14.9%	580	29.0%	255	25.4%	17.4%
Service charges - other	10	2	15.5%	1	11.1%	3	26.7%	2	38.6%	(33.9%)
Rental of facilities and equipment	721	153	21.2%	183	25.4%	336	46.6%	156	40.2%	17.6%
Interest earned - external investments	5 805	1 951	33.6%	1 121	19.3%	3 072	52.9%	1 124	39.5%	(.2%)
Interest earned - outstanding debtors	1 673	520	31.1%	817	48.8%	1 337	79.9%	452	96.6%	80.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	775	95	12.2%	217	27.9%	311	40.2%	156	26.3%	39.0%
Licences and permits	2 236	583	26.1%	646	28.9%	1 229	55.0%	365	36.6%	76.9%
Agency services	814	235	28.9%	261	32.1%	496	61.0%	162	50.1%	60.8%
Transfers recognised - operational	181 993	75 524	41.5%	70 395	38.7%	145 919	80.2%	61 910	74.1%	13.7%
Other own revenue	1 016	128	12.6%	68	6.7%	196	19.3%	111	31.6%	(38.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	275 600	45 317	16.4%	55 934	20.3%	101 252	36.7%	69 058	40.6%	(19.0%)
Employee related costs	87 843	18 674	21.3%	20 267	23.1%	38 941	44.3%	18 061	44.6%	12.2%
Remuneration of councillors	23 186	4 390	18.9%	4 802	20.7%	9 192	39.6%	4 501	45.6%	6.7%
Debt impairment	1 900	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	39 400	-	-	-	-	-	-	-	-	-
Finance charges	1 500	903	60.2%	356	23.7%	1 259	84.0%	413	35.1%	(13.9%)
Bulk purchases	27 712	8 492	30.6%	6 317	22.8%	14 809	53.4%	3 743	62.0%	68.8%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	3 881	242	6.2%	1 019	26.3%	1 261	32.5%	952	43.8%	7.0%
Other expenditure	90 179	12 615	14.0%	23 174	25.7%	35 790	39.7%	41 388	40.6%	(44.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(32 767)	55 500		27 151		82 651		2 151		
Transfers recognised - capital	68 851	25 804	37.5%	10 788	15.7%	36 592	53.1%	26 810	68.5%	(59.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	36 084	81 304		37 938		119 243		28 961		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	36 084	81 304		37 938		119 243		28 961		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	36 084	81 304		37 938		119 243		28 961		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	36 084	81 304		37 938		119 243		28 961		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	52 383	17 600	33.6%	20 257	38.7%	37 857	72.3%	25 879	53.5%	(21.7%)
National Government	43 851	9 661	22.0%	10 627	24.2%	20 288	46.3%	20 117	53.7%	(47.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	43 851	9 661	22.0%	10 627	24.2%	20 288	46.3%	20 117	53.7%	(47.2%)
Borrowing	-	7 020	-	8 483	-	15 503	-	-	-	(100.0%)
Internally generated funds	8 532	919	10.8%	1 148	13.5%	2 066	24.2%	5 762	49.6%	(80.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	52 383	17 600	33.6%	20 257	38.7%	37 857	72.3%	25 879	53.5%	(21.7%)
Governance and Administration	4 632	74	1.6%	965	20.8%	1 039	22.4%	755	22.4%	27.8%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	500	-	-	-	-	-	-	-	-	-
Corporate Services	4 132	74	1.8%	965	23.3%	1 039	25.1%	755	22.4%	27.8%
Community and Public Safety	1 008	29	2.8%	50	5.0%	79	7.8%	(742)	-	(106.7%)
Community & Social Services	767	-	-	-	-	-	-	(682)	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	242	29	11.8%	50	20.7%	79	32.5%	(60)	-	(183.2%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	44 643	10 477	23.5%	10 760	24.1%	21 237	47.6%	16 505	51.1%	(34.8%)
Planning and Development	792	-	-	-	-	-	-	-	39.7%	-
Road Transport	43 851	10 477	23.9%	10 760	24.5%	21 237	48.4%	16 505	51.4%	(34.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	2 100	7 020	334.3%	8 483	403.9%	15 503	738.2%	9 362	68.8%	(9.4%)
Electricity	1 500	7 020	468.0%	8 483	565.5%	15 503	1 033.5%	9 366	71.3%	(9.4%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	600	-	-	-	-	-	-	(5)	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	315 242	138 008	43.8%	95 172	30.2%	233 180	74.0%	102 334	71.6%	(7.0%)
Property rates, penalties and collection charges	24 616	17 405	70.7%	2 559	10.4%	19 964	81.1%	5 588	53.6%	(54.2%)
Service charges	26 742	10 622	39.7%	7 552	28.2%	18 174	68.0%	8 928	50.9%	(15.4%)
Other revenue	5 563	1 115	20.1%	1 374	24.7%	2 489	44.7%	950	124.2%	44.6%
Government - operating	204 685	90 728	44.3%	69 124	33.8%	159 852	78.1%	60 988	74.4%	13.3%
Government - capital	46 159	15 666	33.9%	12 626	27.4%	28 292	61.3%	24 105	75.7%	(47.6%)
Interest	7 478	2 472	33.1%	1 937	25.9%	4 409	59.0%	1 774	50.0%	9.2%
Dividends	-	-		-		-		-		-
Payments	(234 459)	(71 399)	30.5%	(54 978)	23.4%	(126 377)	53.9%	(64 381)	54.4%	(14.6%)
Suppliers and employees	(229 078)	(70 421)	30.7%	(53 603)	23.4%	(124 024)	54.1%	(63 016)	54.7%	(14.9%)
Finance charges	(1 500)	(882)	58.8%	(356)	23.7%	(1 238)	82.6%	(413)	35.1%	(13.9%)
Transfers and grants	(3 881)	(96)	2.5%	(1 019)	26.3%	(1 115)	28.7%	(952)	43.8%	7.0%
Net Cash from/(used) Operating Activities	80 783	66 609	82.5%	40 194	49.8%	106 803	132.2%	37 952	114.3%	5.9%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(52 383)	(16 209)	30.9%	(20 257)	38.7%	(36 466)	69.6%	(26 109)	75.0%	(22.4%)
Capital assets	(52 383)	(16 209)	30.9%	(20 257)	38.7%	(36 466)	69.6%	(26 109)	75.0%	(22.4%)
Net Cash from/(used) Investing Activities	(52 383)	(16 209)	30.9%	(20 257)	38.7%	(36 466)	69.6%	(26 109)	75.0%	(22.4%)
Cash Flow from Financing Activities										
Receipts	-	40 400	-	-	-	40 400	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	40 400	-	-	-	40 400	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(25 000)	(15 000)	60.0%	(10 001)	40.0%	(25 001)	100.0%	(6 039)	69.2%	65.6%
Repayment of borrowing	(25 000)	(15 000)	60.0%	(10 001)	40.0%	(25 001)	100.0%	(6 039)	69.2%	65.6%
Net Cash from/(used) Financing Activities	(25 000)	25 400	(101.6%)	(10 001)	40.0%	15 399	(61.6%)	(6 039)	69.2%	65.6%
Net Increase/(Decrease) in cash held	3 400	75 800	2 229.3%	9 936	292.2%	85 736	2 521.6%	5 805	(1 801.0%)	71.2%
Cash/cash equivalents at the year begin:	55 317	55 317	100.0%	131 117	237.0%	55 317	100.0%	116 038	311.5%	13.0%
Cash/cash equivalents at the year end:	58 718	131 117	223.3%	141 054	240.2%	141 054	240.2%	121 842	476.8%	15.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 799	26.3%	600	8.8%	564	8.3%	3 870	56.6%	6 834	20.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	609	2.9%	156	.7%	154	.7%	19 879	95.6%	20 797	62.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	100	3.5%	70	2.4%	63	2.2%	2 651	91.9%	2 884	8.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	263	6.0%	258	5.9%	289	6.6%	3 571	81.5%	4 381	13.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	287	(19.8%)	(688)	47.6%	126	(8.7%)	(1 169)	80.9%	(1 444)	(4.3%)	-	-	-	-
Total By Income Source	3 057	9.1%	396	1.2%	1 196	3.6%	28 803	86.1%	33 451	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	576	3.8%	(80)	(.5%)	651	4.4%	13 810	92.3%	14 958	44.7%	-	-	-	-
Commercial	2 238	22.9%	303	3.1%	362	3.7%	6 862	70.3%	9 765	29.2%	-	-	-	-
Households	237	2.6%	167	1.8%	178	1.9%	8 687	93.7%	9 269	27.7%	-	-	-	-
Other	6	(1.1%)	5	(1.0%)	5	(.9%)	(557)	103.0%	(541)	(1.6%)	-	-	-	-
Total By Customer Group	3 057	9.1%	396	1.2%	1 196	3.6%	28 803	86.1%	33 451	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 115	96.6%	60	1.9%	-	-	50	1.6%	3 226	100.0%
Total	3 115	96.6%	60	1.9%	-	-	50	1.6%	3 226	100.0%

Contact Details

Municipal Manager	Mr S Thobela	039 251 0230
Financial Manager	Mr Buhle Fikeni	039 251 0230

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NTABANKULU (EC444)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	132 666	44 188	33.3%	2 154	1.6%	46 342	34.9%	10 199	48.1%	(78.9%)
Property rates	6 500	1 255	19.3%	1 255	19.3%	2 510	38.6%	685	48.1%	83.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	445	-	-	-	-	-	-	-	-	-
Service charges - other	-	101	-	101	-	202	-	87	-	16.6%
Rental of facilities and equipment	1 095	285	26.0%	285	26.0%	570	52.1%	255	47.1%	11.7%
Interest earned - external investments	2 300	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	150	32	21.3%	32	21.3%	64	42.6%	2	28.2%	1 330.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 800	338	12.1%	338	12.1%	676	24.1%	338	39.7%	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	97 401	38 886	39.9%	-	-	38 886	39.9%	4 526	47.7%	(100.0%)
Other own revenue	21 976	3 291	15.0%	143	.7%	3 434	15.6%	4 306	73.5%	(96.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	121 864	20 962	17.2%	31 032	25.5%	51 995	42.7%	29 090	48.3%	6.7%
Employee related costs	49 678	14 509	29.2%	14 279	28.7%	28 788	57.9%	14 695	58.3%	(2.8%)
Remuneration of councillors	10 690	1 397	13.1%	1 445	13.5%	2 842	26.6%	1 215	21.6%	18.9%
Debt impairment	2 046	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 698	-	-	-	-	-	-	-	-	-
Finance charges	10	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	3 800	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	49 942	5 056	10.1%	15 309	30.7%	20 365	40.8%	13 180	52.3%	16.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	10 802	23 226		(28 879)		(5 653)		(18 891)		
Transfers recognised - capital	95 960	52 871	55.1%	2 250	2.3%	55 120	57.4%	2 722	38.7%	(17.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	106 762	76 096		(26 629)		49 467		(16 169)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	106 762	76 096		(26 629)		49 467		(16 169)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	106 762	76 096		(26 629)		49 467		(16 169)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	106 762	76 096		(26 629)		49 467		(16 169)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	108 142	23 007	21.3%	26 027	24.1%	49 034	45.3%	19 129	27.8%	36.1%
National Government	106 762	23 007	21.5%	14 064	13.2%	37 072	34.7%	12 003	29.7%	17.2%
Provincial Government	-	-	-	11 871	-	11 871	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	106 762	23 007	21.5%	25 935	24.3%	48 943	45.8%	12 003	16.0%	116.1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 380	-	-	91	6.6%	91	6.6%	7 126	-	(98.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	108 142	23 007	21.3%	26 027	24.1%	49 034	45.3%	19 129	27.8%	36.1%
Governance and Administration	107 212	-	-	80	.1%	80	.1%	488	.5%	(83.5%)
Executive & Council	106 762	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	450	-	-	80	17.9%	80	17.9%	488	49.2%	(83.5%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	930	-	-	-	-	-	-	-	-	-
Community & Social Services	930	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	23 007	-	25 946	-	48 953	-	18 641	-	39.2%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	23 007	-	25 946	-	48 953	-	18 641	-	39.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	228 626	116 441	50.9%	3 087	1.4%	119 528	52.3%	65 396	68.0%	(95.3%)
Property rates, penalties and collection charges	6 500	3 910	60.2%	226	3.5%	4 136	63.6%	1 231	68.0%	(81.6%)
Service charges	445	39	8.9%	24	5.4%	63	14.3%	18	10.5%	36.8%
Other revenue	25 870	3 801	14.7%	586	2.3%	4 387	17.0%	4 968	113.3%	(88.2%)
Government - operating	97 401	38 976	40.0%	-	-	38 976	40.0%	37 684	79.4%	(100.0%)
Government - capital	95 960	69 683	72.6%	2 250	2.3%	71 932	75.0%	21 493	54.3%	(89.5%)
Interest	2 450	31	1.3%	1	-	32	1.3%	2	.5%	(48.2%)
Dividends	-	-		-	-	-		-	-	
Payments	(112 739)	(20 962)	18.6%	(31 032)	27.5%	(51 995)	46.1%	(29 090)	48.3%	6.7%
Suppliers and employees	(112 729)	(20 962)	18.6%	(31 032)	27.5%	(51 995)	46.1%	(29 090)	48.3%	6.7%
Finance charges	(10)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	115 887	95 478	82.4%	(27 945)	(24.1%)	67 533	58.3%	36 306	87.3%	(177.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	108 142	(6 195)	(5.7%)	(25 946)	(24.0%)	(32 141)	(29.7%)	(18 675)	-	38.9%
Capital assets	108 142	(6 195)	(5.7%)	(25 946)	(24.0%)	(32 141)	(29.7%)	(18 675)	-	38.9%
Net Cash from/(used) Investing Activities	108 142	(6 195)	(5.7%)	(25 946)	(24.0%)	(32 141)	(29.7%)	(18 675)	-	38.9%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	224 029	89 283	39.9%	(53 891)	(24.1%)	35 392	15.8%	17 631	66.4%	(405.7%)
Cash/cash equivalents at the year begin:	-	-	-	89 283	-	-	-	56 380	-	58.4%
Cash/cash equivalents at the year end:	224 029	89 283	39.9%	35 392	15.8%	35 392	15.8%	74 011	61.2%	(52.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	348	100.0%	-	-	-	-	-	-	348	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	348	100.0%	-	-	-	-	-	-	348	100.0%

Contact Details

Municipal Manager	Ms Sindiswa Mankahla	039 258 0056
Financial Manager	Ms Noma Africa Mdutyana	039 258 0056

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ALFRED NZO (DC44)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	1 570 040	177 358	11.3%	137 112	8.7%	314 470	20.0%	135 669	72.3%	1.1%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	28 509	6 455	22.6%	3 656	12.8%	10 110	35.5%	5 530	18.2%	(33.9%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	1 126	-	1 136	-	2 262	-	-	-	(100.0%)
Rental of facilities and equipment	330	52	15.9%	79	23.8%	131	39.7%	58	17.0%	36.8%
Interest earned - external investments	8 000	2 694	33.7%	1 730	21.6%	4 424	55.3%	2 732	25.0%	(36.7%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	531 431	5 760	1.1%	129 441	24.4%	135 201	25.4%	126 002	105.5%	2.7%
Other own revenue	1 001 770	161 271	16.1%	1 070	.1%	162 342	16.2%	1 348	1.2%	(20.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	678 643	107 954	15.9%	160 024	23.6%	267 978	39.5%	119 643	44.2%	33.8%
Employee related costs	213 767	50 818	23.8%	52 693	24.6%	103 511	48.4%	46 705	46.0%	12.8%
Remuneration of councillors	15 059	2 020	13.4%	2 292	15.2%	4 312	28.6%	2 065	45.7%	11.0%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	55 000	-	-	-	-	-	-	-	-	-
Finance charges	33 369	11	-	787	2.4%	798	2.4%	-	46.4%	(100.0%)
Bulk purchases	4 500	584	13.0%	1 731	38.5%	2 315	51.4%	1 953	55.8%	(11.4%)
Other Materials	41 332	1 270	3.1%	19 439	47.0%	20 710	50.1%	10 618	95.2%	83.1%
Contracted services	8 500	36 580	430.3%	26 343	309.9%	62 922	740.3%	1 682	-	1 466.0%
Transfers and grants	20 000	19	.1%	-	-	19	.1%	9 275	61.8%	(100.0%)
Other expenditure	287 116	16 651	5.8%	56 740	19.8%	73 391	25.6%	47 345	44.6%	19.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	891 397	69 404		(22 913)		46 492		16 026		
Transfers recognised - capital	572 997	-	-	185 134	32.3%	185 134	32.3%	222 067	47.3%	(16.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 464 394	69 404		162 221		231 626		238 093		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 464 394	69 404		162 221		231 626		238 093		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 464 394	69 404		162 221		231 626		238 093		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 464 394	69 404		162 221		231 626		238 093		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	1 496 783	102 122	6.8%	153 382	10.2%	255 504	17.1%	208 555	50.2%	(26.5%)
National Government	1 496 783	101 409	6.8%	153 326	10.2%	254 734	17.0%	206 445	59.1%	(25.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	1 496 783	101 409	6.8%	153 326	10.2%	254 734	17.0%	206 445	59.1%	(25.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	57	-	57	-	-	-	(100.0%)
Public contributions and donations	-	713	-	-	-	713	-	2 109	-	(100.0%)
Capital Expenditure Standard Classification	1 496 783	102 122	6.8%	153 382	10.2%	255 504	17.1%	208 555	50.2%	(26.5%)
Governance and Administration	28 700	4 060	14.1%	996	3.5%	5 056	17.6%	1 758	55.3%	(43.3%)
Executive & Council	2 700	274	10.2%	171	6.3%	445	16.5%	-	-	(100.0%)
Budget & Treasury Office	4 550	-	-	207	4.5%	207	4.5%	657	44.5%	(68.5%)
Corporate Services	21 450	3 785	17.6%	618	2.9%	4 404	20.5%	1 100	69.0%	(43.8%)
Community and Public Safety	21 700	730	3.4%	128	.6%	859	4.0%	334	4.2%	(61.5%)
Community & Social Services	21 700	730	3.4%	111	.5%	841	3.9%	334	4.2%	(66.8%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	17	-	17	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	75 000	-	-	-	-	-	-	18	2.4%	(100.0%)
Planning and Development	75 000	-	-	-	-	-	-	18	2.4%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	1 371 383	97 331	7.1%	152 258	11.1%	249 589	18.2%	206 445	50.8%	(26.2%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	1 371 383	97 331	7.1%	152 258	11.1%	249 589	18.2%	206 445	50.8%	(26.2%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	1 143 037	(158 739)	(13.9%)	322 245	28.2%	163 507	14.3%	224 354	72.1%	43.6%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	28 509	(1 531)	(5.4%)	4 792	16.8%	3 260	11.4%	5 530	18.4%	(13.3%)
Other revenue	2 429	(54)	(2.2%)	1 149	47.3%	1 095	45.1%	1 405	1.3%	(18.2%)
Government - operating	531 431	(155 509)	(29.3%)	129 441	24.4%	(26 068)	(4.9%)	126 002	68.4%	2.7%
Government - capital	572 668	-	-	185 134	32.3%	185 134	32.3%	88 685	-	108.8%
Interest	8 000	(1 644)	(20.5%)	1 730	21.6%	86	1.1%	2 732	16.9%	(36.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(571 254)	(107 954)	18.9%	(160 024)	28.0%	(267 978)	46.9%	(118 720)	50.3%	34.8%
Suppliers and employees	(517 885)	(107 924)	20.8%	(159 238)	30.7%	(267 161)	51.6%	(109 445)	49.9%	45.5%
Finance charges	(33 369)	(11)	-	(787)	2.4%	(798)	2.4%	-	46.4%	(100.0%)
Transfers and grants	(20 000)	(19)	.1%	-	-	(19)	.1%	(9 275)	61.8%	(100.0%)
Net Cash from/(used) Operating Activities	571 783	(266 693)	(46.6%)	162 221	28.4%	(104 471)	(18.3%)	105 634	123.3%	53.6%
Cash Flow from Investing Activities										
Receipts	-	-	-	45 787	-	45 787	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	45 787	-	45 787	-	-	-	(100.0%)
Payments	(1 496 783)	-	-	(153 352)	10.2%	(153 352)	10.2%	(161 405)	105.4%	(5.0%)
Capital assets	(1 496 783)	-	-	(153 352)	10.2%	(153 352)	10.2%	(161 405)	105.4%	(5.0%)
Net Cash from/(used) Investing Activities	(1 496 783)	-	-	(107 565)	7.2%	(107 565)	7.2%	(161 405)	105.4%	(33.4%)
Cash Flow from Financing Activities										
Receipts	1 000 000	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 000 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(32 233)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(32 233)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	967 767	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	42 767	(266 693)	(623.6%)	54 656	127.8%	(212 037)	(495.8%)	(55 771)	97.5%	(198.0%)
Cash/cash equivalents at the year begin:	-	21 166	-	(245 527)	-	21 166	-	(347 728)	-	(29.4%)
Cash/cash equivalents at the year end:	42 767	(245 527)	(574.1%)	(190 871)	(446.3%)	(190 871)	(446.3%)	(403 500)	96.9%	(52.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 455	1.4%	1 384	1.3%	1 421	1.3%	102 464	96.0%	106 724	87.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	349	2.3%	340	2.3%	330	2.2%	13 887	93.2%	14 907	12.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	30	19.7%	30	19.7%	30	19.7%	62	40.9%	152	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 835	1.5%	1 754	1.4%	1 781	1.5%	116 414	95.6%	121 783	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	361	2.2%	390	2.4%	312	1.9%	15 443	93.6%	16 507	13.6%	-	-	-	-
Commercial	609	1.8%	507	1.5%	498	1.5%	32 205	95.2%	33 818	27.8%	-	-	-	-
Households	865	1.2%	857	1.2%	971	1.4%	68 766	96.2%	71 459	58.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 835	1.5%	1 754	1.4%	1 781	1.5%	116 414	95.6%	121 783	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 857	7.6%	5 185	21.2%	55	.2%	17 415	71.0%	24 511	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 857	7.6%	5 185	21.2%	55	.2%	17 415	71.0%	24 511	100.0%

Contact Details

Municipal Manager	Mr ZAMILE SIKHUNDLA	039 254 5002
Financial Manager	Mr P Mahlasela	039 254 5016

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANGAUNG (MAN)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	6 641 627	1 807 020	27.2%	1 204 897	18.1%	3 011 916	45.3%	1 098 256	41.6%	9.7%
Property rates	1 009 752	291 522	28.9%	241 927	24.0%	533 449	52.8%	64 646	30.3%	274.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2 467 426	713 519	28.9%	491 472	19.9%	1 204 991	48.8%	455 199	46.8%	8.0%
Service charges - water revenue	715 698	154 164	21.5%	198 024	27.7%	352 188	49.2%	142 939	38.0%	38.5%
Service charges - sanitation revenue	244 712	61 242	25.0%	37 119	15.2%	98 361	40.2%	12 828	44.0%	189.4%
Service charges - refuse revenue	100 097	23 298	23.3%	28 661	28.6%	51 959	51.9%	6 481	45.4%	342.2%
Service charges - other	-	106	-	113	-	219	-	-	-	(100.0%)
Rental of facilities and equipment	34 607	5 980	17.3%	5 718	16.5%	11 698	33.8%	4 766	30.0%	20.0%
Interest earned - external investments	66 124	7 415	11.2%	6 042	9.1%	13 458	20.4%	31 161	43.4%	(80.6%)
Interest earned - outstanding debtors	187 741	55 856	29.8%	61 010	32.5%	116 866	62.2%	22 973	44.6%	165.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	98 343	1 945	2.0%	1 897	1.9%	3 842	3.9%	1 465	4.4%	29.5%
Licences and permits	814	82	10.1%	36	4.4%	118	14.5%	141	39.4%	(74.3%)
Agency services	-	-	-	-	-	-	-	1 197	33.7%	(100.0%)
Transfers recognised - operational	1 212 507	350 516	28.9%	308 365	25.4%	658 881	54.3%	192 695	71.9%	60.0%
Other own revenue	384 848	141 375	36.7%	(175 488)	(45.6%)	(34 113)	(8.9%)	161 766	27.9%	(208.5%)
Gains on disposal of PPE	118 959	-	-	-	-	-	-	-	-	-
Operating Expenditure	6 598 468	1 534 540	23.3%	1 443 720	21.9%	2 978 259	45.1%	1 431 669	45.1%	.8%
Employee related costs	1 780 160	436 551	24.5%	400 420	22.5%	836 972	47.0%	351 452	40.7%	13.9%
Remuneration of councillors	57 580	12 741	22.1%	14 622	25.4%	27 363	47.5%	12 639	46.5%	15.7%
Debt impairment	297 508	73 977	24.9%	74 644	25.1%	148 620	50.0%	60 657	50.0%	23.1%
Depreciation and asset impairment	621 797	152 949	24.6%	152 896	24.6%	305 844	49.2%	200 309	43.5%	(23.7%)
Finance charges	169 410	15 956	9.4%	12 309	7.3%	28 265	16.7%	53 200	36.6%	(76.9%)
Bulk purchases	1 847 140	553 254	30.0%	381 879	20.7%	935 133	50.6%	381 543	52.3%	.1%
Other Materials	124 613	18 591	14.9%	43 255	34.7%	61 846	49.6%	130 481	45.0%	(66.8%)
Contracted services	937 388	145 726	15.5%	215 306	23.0%	361 032	38.5%	110 201	45.6%	95.4%
Transfers and grants	32 446	1 058	3.3%	270	.8%	1 328	4.1%	(47 783)	16.1%	(100.6%)
Other expenditure	730 129	123 735	16.9%	148 120	20.3%	271 855	37.2%	178 970	44.6%	(17.2%)
Loss on disposal of PPE	299	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	43 158	272 480		(238 823)		33 657		(333 413)		
Transfers recognised - capital	950 528	162	-	344 718	36.3%	344 880	36.3%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	993 686	272 642		105 895		378 537		(333 413)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	993 686	272 642		105 895		378 537		(333 413)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	993 686	272 642		105 895		378 537		(333 413)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	993 686	272 642		105 895		378 537		(333 413)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	1 806 094	162 708	9.0%	443 577	24.6%	606 285	33.6%	461 321	39.2%	(3.8%)
National Government	894 606	75 006	8.4%	204 899	22.9%	279 905	31.3%	147 582	33.4%	38.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	894 606	75 006	8.4%	204 899	22.9%	279 905	31.3%	147 582	33.5%	38.8%
Borrowing	579 849	23 481	4.0%	182 376	31.5%	205 857	35.5%	153 574	44.7%	18.8%
Internally generated funds	300 894	60 992	20.3%	48 099	16.0%	109 091	36.3%	154 847	42.6%	(68.9%)
Public contributions and donations	30 744	3 229	10.5%	8 203	26.7%	11 432	37.2%	5 317	30.6%	54.3%
Capital Expenditure Standard Classification	1 806 094	162 708	9.0%	443 577	24.6%	606 285	33.6%	461 321	39.2%	(3.8%)
Governance and Administration	283 391	19 166	6.8%	15 881	5.6%	35 047	12.4%	38 702	35.3%	(59.0%)
Executive & Council	182 471	-	-	3 810	2.1%	3 810	2.1%	7 217	36.1%	(47.2%)
Budget & Treasury Office	3 162	124	3.9%	148	4.7%	272	8.6%	978	17.9%	(84.9%)
Corporate Services	97 758	19 042	19.5%	11 923	12.2%	30 965	31.7%	30 508	36.0%	(60.9%)
Community and Public Safety	116 922	8 206	7.0%	24 712	21.1%	32 919	28.2%	42 673	38.2%	(42.1%)
Community & Social Services	38 104	918	2.4%	3 894	10.2%	4 812	12.6%	4 762	15.8%	(18.2%)
Sport And Recreation	10 500	-	-	120	1.1%	120	1.1%	4 786	45.2%	(97.5%)
Public Safety	14 698	81	.6%	877	6.0%	958	6.5%	2 078	22.2%	(57.8%)
Housing	53 620	7 207	13.4%	19 821	37.0%	27 028	50.4%	31 047	65.0%	(36.2%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	473 425	30 305	6.4%	82 757	17.5%	113 061	23.9%	93 513	31.4%	(11.5%)
Planning and Development	161 782	1 869	1.2%	7 447	4.6%	9 316	5.8%	24 043	15.2%	(69.0%)
Road Transport	311 643	28 435	9.1%	75 310	24.2%	103 745	33.3%	67 649	41.4%	11.3%
Environmental Protection	-	-	-	-	-	-	-	1 821	-	(100.0%)
Trading Services	932 356	105 032	11.3%	320 228	34.3%	425 259	45.6%	286 432	43.4%	11.8%
Electricity	200 343	50 636	25.3%	41 266	20.6%	91 901	45.9%	80 084	32.2%	(48.5%)
Water	275 689	28 066	10.2%	47 824	17.3%	75 890	27.5%	69 671	34.8%	(31.4%)
Waste Water Management	437 097	26 330	6.0%	228 371	52.2%	254 701	58.3%	134 322	56.7%	70.0%
Waste Management	19 227	-	-	2 767	14.4%	2 767	14.4%	2 354	25.3%	17.5%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	6 633 472	1 868 126	28.2%	2 052 272	30.9%	3 920 398	59.1%	1 793 100	51.5%	14.5%
Property rates, penalties and collection charges	908 271	207 737	22.9%	212 278	23.4%	420 015	46.2%	325 472	54.7%	(34.8%)
Service charges	3 135 667	850 449	27.1%	719 191	22.9%	1 569 640	50.1%	671 799	45.1%	7.1%
Other revenue	293 795	90 490	30.8%	492 514	167.6%	583 004	198.4%	330 256	46.8%	49.1%
Government - operating	1 212 507	383 968	31.7%	282 395	23.3%	666 363	55.0%	204 330	74.0%	38.2%
Government - capital	854 880	318 081	37.2%	333 125	39.0%	651 206	76.2%	239 248	81.2%	39.2%
Interest	228 351	17 401	7.6%	12 769	5.6%	30 170	13.2%	21 995	11.0%	(41.9%)
Dividends	-	-		-		-		-		
Payments	(5 137 401)	(1 887 971)	36.7%	(1 931 527)	37.6%	(3 819 497)	74.3%	(1 352 145)	55.4%	42.8%
Suppliers and employees	(4 945 638)	(1 423 055)	28.8%	(1 403 833)	28.4%	(2 826 888)	57.2%	(1 323 724)	57.5%	6.1%
Finance charges	(160 939)	(230 215)	143.0%	(4 528)	2.8%	(234 743)	145.9%	(27 902)	16.1%	(83.8%)
Transfers and grants	(30 823)	(234 700)	761.4%	(523 166)	1 697.3%	(757 866)	2 458.7%	(519)	4.0%	100 775.3%
Net Cash from/(used) Operating Activities	1 496 071	(19 845)	(1.3%)	120 745	8.1%	100 901	6.7%	440 955	40.2%	(72.6%)
Cash Flow from Investing Activities										
Receipts	97 846	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	97 846	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(1 724 820)	(128 206)	7.4%	(233 258)	13.5%	(361 465)	21.0%	(450 186)	52.5%	(48.2%)
Capital assets	(1 724 820)	(128 206)	7.4%	(233 258)	13.5%	(361 465)	21.0%	(450 186)	52.5%	(48.2%)
Net Cash from/(used) Investing Activities	(1 626 974)	(128 206)	7.9%	(233 258)	14.3%	(361 465)	22.2%	(450 186)	52.5%	(48.2%)
Cash Flow from Financing Activities										
Receipts	504 800	1 451	.3%	300 205	59.5%	301 656	59.8%	489	.6%	61 276.7%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	500 000	-	-	300 000	60.0%	300 000	60.0%	-	-	(100.0%)
Increase (decrease) in consumer deposits	4 800	1 451	30.2%	205	4.3%	1 656	34.5%	489	18.0%	(58.1%)
Payments	(71 293)	(27 391)	38.4%	(27 476)	38.5%	(54 867)	77.0%	(15 701)	13.4%	75.0%
Repayment of borrowing	(71 293)	(27 391)	38.4%	(27 476)	38.5%	(54 867)	77.0%	(15 701)	13.4%	75.0%
Net Cash from/(used) Financing Activities	433 507	(25 940)	(6.0%)	272 729	62.9%	246 789	56.9%	(15 212)	(34.6%)	(1 892.8%)
Net Increase/(Decrease) in cash held	302 604	(173 991)	(57.5%)	160 216	52.9%	(13 775)	(4.6%)	(24 443)	(60.2%)	(755.5%)
Cash/cash equivalents at the year begin:	477 610	458 446	96.0%	284 455	59.6%	458 446	96.0%	561 675	150.5%	(49.4%)
Cash/cash equivalents at the year end:	780 214	284 455	36.5%	444 671	57.0%	444 671	57.0%	537 232	79.0%	(17.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	68 653	4.9%	54 439	3.9%	76 980	5.5%	1 190 998	85.6%	1 391 069	35.3%	-	-	1 199 216	86.0%
Trade and Other Receivables from Exchange Transactions - Electric	111 768	17.1%	35 229	5.4%	25 130	3.8%	482 563	73.7%	654 690	16.6%	-	-	234 274	35.0%
Receivables from Non-exchange Transactions - Property Rates	67 186	8.1%	40 843	4.9%	34 400	4.1%	686 761	82.8%	829 190	21.0%	-	-	613 399	74.0%
Receivables from Exchange Transactions - Waste Water Managem	19 641	6.0%	12 197	3.7%	10 311	3.1%	287 280	87.2%	329 429	8.4%	-	-	254 024	77.0%
Receivables from Exchange Transactions - Waste Management	6 748	4.6%	4 200	2.9%	3 624	2.5%	130 646	90.0%	145 218	3.7%	-	-	120 158	82.0%
Receivables from Exchange Transactions - Property Rental Debtors	313	.6%	509	.9%	538	1.0%	53 920	97.5%	55 279	1.4%	-	-	47 756	86.0%
Interest on Arrear Debtor Accounts	19 570	4.0%	18 553	3.8%	17 888	3.6%	438 669	88.7%	494 681	12.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 382	5.3%	2 849	6.4%	1 586	3.5%	37 914	84.8%	44 730	1.1%	-	-	34 710	77.0%
Total By Income Source	296 259	7.5%	168 820	4.3%	170 456	4.3%	3 308 751	83.9%	3 944 287	100.0%	-	-	2 503 537	63.0%
Debtors Age Analysis By Customer Group														
Organs of State	40 557	7.7%	38 873	7.3%	32 108	6.1%	418 377	79.0%	529 916	13.4%	-	-	-	-
Commercial	145 109	14.6%	51 924	5.2%	65 774	6.6%	732 385	73.6%	995 192	25.2%	-	-	-	-
Households	110 593	4.6%	78 023	3.2%	72 574	3.0%	2 157 988	89.2%	2 419 179	61.3%	-	-	2 503 537	103.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	296 259	7.5%	168 820	4.3%	170 456	4.3%	3 308 751	83.9%	3 944 287	100.0%	-	-	2 503 537	63.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	210 121	100.0%	-	-	-	-	-	-	210 121	39.0%
Bulk Water	58 129	43.2%	7 819	5.8%	2 723	2.0%	65 939	49.0%	134 610	25.0%
PAYE deductions	18 659	100.0%	-	-	-	-	-	-	18 659	3.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	44 703	25.5%	24 777	14.1%	8 985	5.1%	97 118	55.3%	175 584	32.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	331 613	61.5%	32 596	6.0%	11 708	2.2%	163 057	30.3%	538 974	100.0%

Contact Details

Municipal Manager	Adv Tankiso B Mea	051 405 8621
Financial Manager	Mr E E Mohlahlo	051 405 8625

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LETSEMENG (FS161)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	110 575	39 945	36.1%	37 325	33.8%	77 270	69.9%	30 539	50.7%	22.2%
Property rates	17 129	3 934	23.0%	3 816	22.3%	7 750	45.2%	3 789	46.5%	.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	18 827	6 480	34.4%	4 360	23.2%	10 839	57.6%	3 445	31.5%	26.6%
Service charges - water revenue	8 089	2 124	26.3%	2 167	26.8%	4 291	53.1%	1 761	42.8%	23.0%
Service charges - sanitation revenue	8 632	2 506	29.0%	2 530	29.3%	5 036	58.3%	2 363	60.1%	7.1%
Service charges - refuse revenue	2 187	2 359	107.8%	2 386	109.1%	4 745	216.9%	2 222	58.2%	7.4%
Service charges - other	-	-	-	-	-	-	-	9	-	(100.0%)
Rental of facilities and equipment	510	708	138.8%	489	95.9%	1 197	234.8%	56	25.4%	766.3%
Interest earned - external investments	936	-	-	-	-	-	-	300	22.1%	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	4	-	-	-	-	-	-	-	-	-
Fines	56	-	-	1	1.3%	1	1.3%	-	-	(100.0%)
Licences and permits	7	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	50 227	21 825	43.5%	21 560	42.9%	43 385	86.4%	16 595	71.5%	29.9%
Other own revenue	3 971	9	.2%	16	.4%	25	.6%	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	147 888	19 213	13.0%	29 089	19.7%	48 302	32.7%	21 781	33.3%	33.6%
Employee related costs	44 929	11 015	24.5%	10 891	24.2%	21 907	48.8%	10 204	49.0%	6.7%
Remuneration of councillors	3 378	787	23.3%	858	25.4%	1 646	48.7%	796	48.8%	7.7%
Debt impairment	15 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	30 000	-	-	-	-	-	-	-	-	-
Finance charges	53	-	-	-	-	-	-	-	-	-
Bulk purchases	26 991	3 981	14.7%	6 204	23.0%	10 185	37.7%	4 911	39.0%	26.3%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	4 050	456	11.3%	2 304	56.9%	2 761	68.2%	509	221.6%	352.6%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	23 487	2 974	12.7%	8 831	37.6%	11 805	50.3%	5 360	27.0%	64.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(37 313)	20 732		8 236		28 967		8 758		
Transfers recognised - capital	71 635	32 661	45.6%	27 974	39.1%	60 635	84.6%	5 153	-	442.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	34 322	53 393		36 210		89 602		13 911		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	34 322	53 393		36 210		89 602		13 911		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	34 322	53 393		36 210		89 602		13 911		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	34 322	53 393		36 210		89 602		13 911		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	71 635	5 254	7.3%	13 918	19.4%	19 171	26.8%	7 287	13.9%	91.0%
National Government	55 000	5 067	9.2%	13 896	25.3%	18 963	34.5%	6 564	12.3%	111.7%
Provincial Government	16 635	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	71 635	5 067	7.1%	13 896	19.4%	18 963	26.5%	6 564	12.3%	111.7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	186	-	22	-	208	-	723	36.9%	(97.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	71 635	5 254	7.3%	13 918	19.4%	19 171	26.8%	7 287	13.9%	91.0%
Governance and Administration	4 050	186	4.6%	-	-	186	4.6%	692	254.6%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	14	13.3%	(100.0%)
Budget & Treasury Office	4 050	186	4.6%	-	-	186	4.6%	677	909.1%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	180	-	478	-	657	-	93	9.2%	412.0%
Community & Social Services	-	-	-	-	-	-	-	-	.6%	-
Sport And Recreation	-	180	-	478	-	657	-	93	11.7%	412.0%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 585	2 239	17.8%	1 478	11.7%	3 717	29.5%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	12 585	2 239	17.8%	1 478	11.7%	3 717	29.5%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	55 000	2 648	4.8%	11 962	21.7%	14 610	26.6%	6 502	12.0%	84.0%
Electricity	-	344	-	416	-	760	-	2 748	55.3%	(84.9%)
Water	-	-	-	11 537	-	11 537	-	23	3.9%	49 082.6%
Waste Water Management	-	2 305	-	9	-	2 313	-	3 731	8.3%	(99.8%)
Waste Management	55 000	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	167 532	42 031	25.1%	45 252	27.0%	87 283	52.1%	30 506	39.2%	48.3%
Property rates, penalties and collection charges	12 847	1 083	8.4%	936	7.3%	2 018	15.7%	2 659	34.3%	(64.8%)
Service charges	27 340	6 155	22.5%	5 162	18.9%	11 317	41.4%	5 497	35.8%	(6.1%)
Other revenue	4 543	308	6.8%	175	3.9%	483	10.6%	302	5.3%	(42.1%)
Government - operating	50 227	21 825	43.5%	11 005	21.9%	32 830	65.4%	16 595	75.6%	(33.7%)
Government - capital	71 636	12 661	17.7%	27 974	39.1%	40 635	56.7%	5 153	17.7%	442.9%
Interest	936	-	-	-	-	-	-	300	15.0%	(100.0%)
Dividends	4	-	-	-	-	-	-	-	-	-
Payments	(103 612)	(19 213)	18.5%	(29 089)	28.1%	(48 302)	46.6%	(21 745)	27.6%	33.8%
Suppliers and employees	(103 559)	(19 173)	18.5%	(29 043)	28.0%	(48 216)	46.6%	(21 724)	41.8%	33.7%
Finance charges	(53)	(40)	75.8%	(46)	86.7%	(86)	162.5%	(21)	.1%	117.4%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	63 920	22 818	35.7%	16 163	25.3%	38 981	61.0%	8 761	155.7%	84.5%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(71 636)	(5 254)	7.3%	(13 918)	19.4%	(19 171)	26.8%	(7 287)	13.9%	91.0%
Capital assets	(71 636)	(5 254)	7.3%	(13 918)	19.4%	(19 171)	26.8%	(7 287)	13.9%	91.0%
Net Cash from/(used) Investing Activities	(71 636)	(5 254)	7.3%	(13 918)	19.4%	(19 171)	26.8%	(7 287)	13.9%	91.0%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(7 716)	17 564	(227.6%)	2 245	(29.1%)	19 809	(256.7%)	1 473	(30.1%)	52.3%
Cash/cash equivalents at the year begin:	2 000	632	31.6%	18 197	909.8%	632	31.6%	17 085	19.4%	6.5%
Cash/cash equivalents at the year end:	(5 716)	18 197	(318.4%)	20 441	(357.6%)	20 441	(357.6%)	18 558	(52.3%)	10.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	948	3.9%	837	3.4%	760	3.1%	21 806	89.5%	24 351	21.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	441	9.1%	266	5.5%	227	4.7%	3 917	80.7%	4 851	4.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 432	4.7%	1 284	4.2%	1 211	4.0%	26 521	87.1%	30 449	26.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	1 119	4.3%	863	3.3%	794	3.0%	23 407	89.4%	26 183	23.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 055	4.2%	824	3.2%	783	3.0%	22 737	89.6%	25 379	22.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	243	9.7%	236	9.4%	234	9.3%	1 803	71.7%	2 516	2.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	27	26.9%	7	6.5%	4	3.8%	64	62.9%	102	.1%	-	-	-	-
Total By Income Source	5 266	4.6%	4 317	3.8%	3 993	3.5%	100 255	88.1%	113 831	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	715	5.0%	634	4.5%	610	4.3%	12 250	86.2%	14 209	12.5%	-	-	-	-
Commercial	1 153	5.4%	981	4.6%	947	4.5%	18 112	85.5%	21 192	18.6%	-	-	-	-
Households	3 397	4.3%	2 702	3.4%	2 437	3.1%	69 894	89.1%	78 430	68.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 266	4.6%	4 317	3.8%	3 993	3.5%	100 255	88.1%	113 831	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	358	71.9%	27	5.4%	55	11.1%	57	11.6%	498	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	358	71.9%	27	5.4%	55	11.1%	57	11.6%	498	100.0%

Contact Details

Municipal Manager	Mr Aaron Mnguni	053 205 9210
Financial Manager	Mr Kevin Khoabane	053 205 9230

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: KOPANONG (FS162)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	235 219	66 800	28.4%	22 010	9.4%	88 810	37.8%	72 885	54.4%	(69.8%)
Property rates	22 319	16 219	72.7%	1	-	16 220	72.7%	5 797	49.8%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	60 710	-	-	-	-	-	-	-	-	-
Service charges - water revenue	31 959	8 160	25.5%	8 992	28.1%	17 152	53.7%	6 240	51.0%	44.1%
Service charges - sanitation revenue	13 871	3 829	27.6%	4 888	35.2%	8 716	62.8%	3 168	50.6%	54.3%
Service charges - refuse revenue	10 055	2 839	28.2%	3 412	33.9%	6 251	62.2%	2 293	50.2%	48.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	103	-	134	-	236	-	-	-	(100.0%)
Interest earned - external investments	-	353	-	-	-	353	-	-	-	-
Interest earned - outstanding debtors	-	2 615	-	1 366	-	3 981	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	76 727	31 287	40.8%	-	-	31 287	40.8%	55 209	113.2%	(100.0%)
Other own revenue	19 579	1 394	7.1%	3 218	16.4%	4 612	23.6%	178	1.1%	1 712.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	307 530	37 830	12.3%	41 780	13.6%	79 610	25.9%	28 297	21.4%	47.6%
Employee related costs	90 358	24 517	27.1%	23 833	26.4%	48 350	53.5%	19 272	43.4%	23.7%
Remuneration of councillors	4 200	641	15.3%	926	22.0%	1 567	37.3%	1 125	50.0%	(17.7%)
Debt impairment	23 727	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	72 312	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	62 064	4 035	6.5%	5 420	8.7%	9 455	15.2%	1 325	4.6%	309.0%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	54 869	8 637	15.7%	11 601	21.1%	20 238	36.9%	6 575	62.7%	76.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(72 311)	28 970		(19 770)		9 200		44 588		
Transfers recognised - capital	66 379	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(5 932)	28 970		(19 770)		9 200		44 588		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(5 932)	28 970		(19 770)		9 200		44 588		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(5 932)	28 970		(19 770)		9 200		44 588		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(5 932)	28 970		(19 770)		9 200		44 588		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	66 379	2 835	4.3%	2 058	3.1%	4 892	7.4%	2 117	6.9%	(2.8%)
National Government	66 379	2 835	4.3%	2 058	3.1%	4 892	7.4%	2 117	7.1%	(2.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	66 379	2 835	4.3%	2 058	3.1%	4 892	7.4%	2 117	7.1%	(2.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	66 379	2 835	4.3%	2 058	3.1%	4 892	7.4%	2 117	6.9%	(2.8%)
Governance and Administration	1 051	309	29.4%	198	18.8%	507	48.2%	168	-	17.7%
Executive & Council	1 051	309	29.4%	198	18.8%	507	48.2%	168	-	17.7%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	569	-	569	-	108	6.3%	429.4%
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	569	-	569	-	108	9.8%	429.4%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	395	-	-	885	224.0%	885	224.0%	635	161.6%	39.3%
Planning and Development	-	-	-	-	-	-	-	112	-	(100.0%)
Road Transport	395	-	-	885	224.0%	885	224.0%	523	133.2%	69.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	64 933	2 525	3.9%	406	.6%	2 931	4.5%	1 206	5.0%	(66.4%)
Electricity	7 594	300	4.0%	-	-	300	4.0%	-	-	-
Water	46 636	-	-	-	-	-	-	-	-	-
Waste Water Management	800	1 558	194.8%	211	26.4%	1 770	221.2%	190	42.0%	11.2%
Waste Management	9 903	667	6.7%	194	2.0%	861	8.7%	1 016	14.5%	(80.9%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	278 427	65 712	23.6%	46 142	16.6%	111 853	40.2%	9 065	25.3%	409.0%
Property rates, penalties and collection charges	16 739	1 971	11.8%	3 740	22.3%	5 711	34.1%	2 306	25.3%	62.2%
Service charges	99 003	3 417	3.5%	3 741	3.8%	7 158	7.2%	4 102	7.4%	(8.8%)
Other revenue	22 875	1 527	6.7%	245	1.1%	1 772	7.7%	630	7.1%	(61.2%)
Government - operating	73 430	32 926	44.8%	21 263	29.0%	54 189	73.8%	521	44.1%	3 981.2%
Government - capital	66 379	25 871	39.0%	17 153	25.8%	43 024	64.8%	1 505	33.0%	1 039.7%
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(211 491)	(46 454)	22.0%	(33 340)	15.8%	(79 795)	37.7%	(29 793)	32.2%	11.9%
Suppliers and employees	(211 491)	(46 454)	22.0%	(33 340)	15.8%	(79 795)	37.7%	(29 793)	32.2%	11.9%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	66 936	19 257	28.8%	12 801	19.1%	32 059	47.9%	(20 728)	.1%	(161.8%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(66 379)	(2 980)	4.5%	-	-	(2 980)	4.5%	(1 878)	6.4%	(100.0%)
Capital assets	(66 379)	(2 980)	4.5%	-	-	(2 980)	4.5%	(1 878)	6.4%	(100.0%)
Net Cash from/(used) Investing Activities	(66 379)	(2 980)	4.5%	-	-	(2 980)	4.5%	(1 878)	6.4%	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	557	16 277	2 924.5%	12 801	2 299.9%	29 079	5 224.4%	(22 606)	(171.5%)	(156.6%)
Cash/cash equivalents at the year begin:	65 406	-	-	16 277	24.9%	-	-	19 118	-	(14.9%)
Cash/cash equivalents at the year end:	65 963	16 277	24.7%	29 079	44.1%	29 079	44.1%	(3 488)	(113.0%)	(933.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	(3 000)	(1.8%)	5 858	3.6%	4 888	3.0%	154 673	95.2%	162 419	77.2%
PAYE deductions	-	-	-	-	-	-	4 640	100.0%	4 640	2.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	27 115	100.0%	27 115	12.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	(500)	(7.7%)	-	-	768	11.9%	6 213	95.9%	6 482	3.1%
Other	(2 749)	(28.2%)	3 060	31.4%	996	10.2%	8 433	86.6%	9 740	4.6%
Total	(6 249)	(3.0%)	8 918	4.2%	6 652	3.2%	201 075	95.6%	210 397	100.0%

Contact Details

Municipal Manager	Ms Lebohang Y Moletsane	051 713 9203
Financial Manager	Mr P M Mekgoe	051 713 9297

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOHOKARE (FS163)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	150 010	38 692	25.8%	34 715	23.1%	73 407	48.9%	22 871	39.5%	51.8%
Property rates	7 033	-	-	2 777	39.5%	2 777	39.5%	3 386	43.1%	(18.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	33 532	-	-	-	-	-	-	-	-	-
Service charges - water revenue	9 750	5 186	53.2%	7 428	76.2%	12 614	129.4%	3 367	64.5%	120.6%
Service charges - sanitation revenue	8 983	2 174	24.2%	2 456	27.3%	4 630	51.5%	2 445	45.0%	.4%
Service charges - refuse revenue	5 728	1 323	23.1%	1 524	26.6%	2 847	49.7%	1 553	46.0%	(1.9%)
Service charges - other	252	63	25.0%	41	16.4%	104	41.4%	-	-	(100.0%)
Rental of facilities and equipment	852	210	24.7%	292	34.3%	502	58.9%	284	75.2%	2.7%
Interest earned - external investments	94	25	27.2%	52	55.3%	77	82.5%	18	670.3%	189.9%
Interest earned - outstanding debtors	6 103	2 427	39.8%	201	3.3%	2 628	43.1%	153	5.9%	30.8%
Dividends received	11	10	86.9%	-	-	10	86.9%	-	91.0%	-
Fines	4 500	896	19.9%	475	10.6%	1 372	30.5%	145	15.1%	228.4%
Licences and permits	-	1	-	1	-	1	-	1	-	(17.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	57 297	24 772	43.2%	17 157	29.9%	41 929	73.2%	11 406	60.5%	50.4%
Other own revenue	15 877	1 605	10.1%	2 311	14.6%	3 916	24.7%	112	18.8%	1 961.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	167 232	23 012	13.8%	22 771	13.6%	45 783	27.4%	22 291	28.5%	2.2%
Employee related costs	60 874	15 567	25.6%	15 357	25.2%	30 924	50.8%	13 826	48.6%	11.1%
Remuneration of councillors	3 850	773	20.1%	888	23.1%	1 661	43.1%	809	44.8%	9.8%
Debt impairment	14 700	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	29 849	-	-	-	-	-	-	-	-	-
Finance charges	2 212	163	7.4%	261	11.8%	424	19.2%	134	8.8%	95.2%
Bulk purchases	22 208	674	3.0%	596	2.7%	1 270	5.7%	373	4.6%	59.6%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	595	9	1.4%	25	4.3%	34	5.7%	52	137.1%	(51.7%)
Transfers and grants	-	-	-	-	-	-	-	937	29.7%	(100.0%)
Other expenditure	32 944	5 826	17.7%	5 644	17.1%	11 470	34.8%	6 160	44.7%	(8.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(17 221)	15 680		11 944		27 624		580		
Transfers recognised - capital	93 694	17 927	19.1%	32 275	34.4%	50 202	53.6%	40 204	67.3%	(19.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	76 473	33 607		44 219		77 826		40 784		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	76 473	33 607		44 219		77 826		40 784		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	76 473	33 607		44 219		77 826		40 784		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	76 473	33 607		44 219		77 826		40 784		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	95 105	16 004	16.8%	4 495	4.7%	20 499	21.6%	25 857	46.0%	(82.6%)
National Government	93 694	15 921	17.0%	4 443	4.7%	20 365	21.7%	25 857	47.1%	(82.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	93 694	15 921	17.0%	4 443	4.7%	20 365	21.7%	25 857	47.1%	(82.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 411	83	5.9%	52	3.7%	135	9.6%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	95 105	16 004	16.8%	4 495	4.7%	20 499	21.6%	25 857	46.0%	(82.6%)
Governance and Administration	553	6	1.1%	28	5.1%	34	6.1%	-	-	(100.0%)
Executive & Council	60	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	411	0	-	2	.5%	2	.5%	-	-	(100.0%)
Corporate Services	82	6	7.0%	26	31.5%	32	38.5%	-	-	(100.0%)
Community and Public Safety	178	666	374.0%	-	-	666	374.0%	475	54.5%	(100.0%)
Community & Social Services	108	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	666	-	-	-	666	-	475	54.5%	(100.0%)
Public Safety	70	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	28 429	3 342	11.8%	1 609	5.7%	4 951	17.4%	-	23.2%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	28 429	3 342	11.8%	1 609	5.7%	4 951	17.4%	-	23.2%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	65 945	11 990	18.2%	2 858	4.3%	14 849	22.5%	25 381	50.0%	(88.7%)
Electricity	-	-	-	194	-	194	-	-	13.2%	(100.0%)
Water	65 645	11 795	18.0%	2 664	4.1%	14 459	22.0%	23 758	49.2%	(88.8%)
Waste Water Management	300	196	65.2%	-	-	196	65.2%	1 623	198.8%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	220 945	48 130	21.8%	53 936	24.4%	102 067	46.2%	54 639	46.0%	(1.3%)
Property rates, penalties and collection charges	4 572	1 265	27.7%	669	14.6%	1 933	42.3%	1 708	28.4%	(60.8%)
Service charges	37 948	1 457	3.8%	925	2.4%	2 381	6.3%	974	6.0%	(5.1%)
Other revenue	21 228	2 675	12.6%	2 857	13.5%	5 532	26.1%	339	19.0%	743.6%
Government - operating	57 297	24 772	43.2%	17 157	29.9%	41 929	73.2%	11 406	60.5%	50.4%
Government - capital	93 694	17 927	19.1%	32 275	34.4%	50 202	53.6%	40 204	67.3%	(19.7%)
Interest	6 196	25	.4%	54	.9%	80	1.3%	8	.5%	568.4%
Dividends	11	10	89.9%	-	-	10	89.9%	-	-	-
Payments	(122 684)	(30 449)	24.8%	(25 402)	20.7%	(55 851)	45.5%	(20 908)	34.7%	21.5%
Suppliers and employees	(120 471)	(30 283)	25.1%	(25 219)	20.9%	(55 502)	46.1%	(20 908)	37.7%	20.6%
Finance charges	(2 213)	(166)	7.5%	(183)	8.3%	(349)	15.8%	-	.2%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	98 261	17 682	18.0%	28 534	29.0%	46 216	47.0%	33 730	60.3%	(15.4%)
Cash Flow from Investing Activities										
Receipts	-	(2 925)	-	(7 580)	-	(10 505)	-	110	-	(6 990.9%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(2 925)	-	(7 580)	-	(10 505)	-	110	-	(6 990.9%)
Payments	(95 105)	(19 051)	20.0%	(20 637)	21.7%	(39 688)	41.7%	(25 857)	46.0%	(20.2%)
Capital assets	(95 105)	(19 051)	20.0%	(20 637)	21.7%	(39 688)	41.7%	(25 857)	46.0%	(20.2%)
Net Cash from/(used) Investing Activities	(95 105)	(21 976)	23.1%	(28 217)	29.7%	(50 193)	52.8%	(25 747)	58.9%	9.6%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	(68)	-	(138)	-	(206)	-	(211)	103.6%	(34.8%)
Repayment of borrowing	-	(68)	-	(138)	-	(206)	-	(211)	103.6%	(34.8%)
Net Cash from/(used) Financing Activities	-	(68)	-	(138)	-	(206)	-	(211)	103.6%	(34.8%)
Net Increase/(Decrease) in cash held	3 156	(4 362)	(138.2%)	179	5.7%	(4 183)	(132.5%)	7 772	69.6%	(97.7%)
Cash/cash equivalents at the year begin:	200	5 374	2 686.9%	1 012	505.8%	5 374	2 686.9%	734	(3.1%)	37.8%
Cash/cash equivalents at the year end:	3 356	1 012	30.1%	1 191	35.5%	1 191	35.5%	8 506	6 479.6%	(86.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 412	4.1%	1 577	2.7%	3 731	6.3%	51 252	86.9%	58 972	42.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	2	100.0%	2	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	743	5.9%	716	5.7%	1 106	8.8%	10 074	79.7%	12 639	9.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	848	2.5%	821	2.5%	776	2.3%	31 026	92.7%	33 471	24.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	522	2.1%	509	2.1%	494	2.0%	22 781	93.7%	24 305	17.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	68	3.2%	67	3.1%	64	3.0%	1 922	90.6%	2 120	1.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	15	.2%	15	.2%	15	.2%	6 918	99.4%	6 962	5.0%	-	-	-	-
Total By Income Source	4 608	3.3%	3 704	2.7%	6 185	4.5%	123 973	89.5%	138 471	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	192	13.1%	81	5.5%	311	21.2%	882	60.2%	1 466	1.1%	-	-	-	-
Commercial	904	7.5%	706	5.8%	832	6.9%	9 638	79.8%	12 080	8.7%	-	-	-	-
Households	3 356	2.8%	2 872	2.4%	4 994	4.1%	110 637	90.8%	121 858	88.0%	-	-	-	-
Other	156	5.1%	46	1.5%	48	1.6%	2 817	91.8%	3 067	2.2%	-	-	-	-
Total By Customer Group	4 608	3.3%	3 704	2.7%	6 185	4.5%	123 973	89.5%	138 471	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	495	55.7%	-	-	-	-	394	44.3%	889	1.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	785	3.0%	778	2.9%	764	2.9%	24 232	91.2%	26 559	52.3%
Loan repayments	8	1.1%	8	1.1%	9	1.2%	695	96.6%	719	1.4%
Trade Creditors	27	.2%	173	1.0%	83	.5%	16 958	98.4%	17 242	33.9%
Auditor-General	793	14.7%	1 596	29.6%	1 500	27.8%	1 508	27.9%	5 397	10.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	2 108	4.1%	2 555	5.0%	2 357	4.6%	43 786	86.2%	50 807	100.0%

Contact Details

Municipal Manager	Mr Thabo Chirstian Panyani	051 673 9600
Financial Manager	Mr P Dyonase	051 673 9632

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: XHARIEP (DC16)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	52 618	9 629	18.3%	10 298	19.6%	19 927	37.9%	10 341	44.9%	(.4%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	108	-	108	-	216	-	119	47.3%	(9.3%)
Interest earned - external investments	-	72	-	1	-	73	-	25	-	(97.3%)
Interest earned - outstanding debtors	-	40	-	69	-	109	-	37	-	89.8%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	52 044	9 386	18.0%	10 106	19.4%	19 493	37.5%	10 109	44.4%	-
Other own revenue	574	23	4.0%	14	2.5%	37	6.4%	16	53.1%	(12.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	35	-	(100.0%)
Operating Expenditure	54 418	11 784	21.7%	12 461	22.9%	24 245	44.6%	12 854	42.8%	(3.1%)
Employee related costs	37 945	8 639	22.8%	8 417	22.2%	17 055	44.9%	8 373	44.8%	.5%
Remuneration of councillors	3 959	896	22.6%	963	24.3%	1 859	47.0%	963	52.8%	-
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 800	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	10 714	2 250	21.0%	3 082	28.8%	5 331	49.8%	3 517	45.3%	(12.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 800)	(2 155)		(2 163)		(4 318)		(2 513)		
Transfers recognised - capital	-	3 261	-	-	-	3 261	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(1 800)	1 106		(2 163)		(1 057)		(2 513)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(1 800)	1 106		(2 163)		(1 057)		(2 513)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 800)	1 106		(2 163)		(1 057)		(2 513)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 800)	1 106		(2 163)		(1 057)		(2 513)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	-	-	-	-	-	-	-	-	-	-
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	-	-	-	-	-	-	-	-	-	-
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	52 618	13 944	26.5%	12 261	23.3%	26 205	49.8%	9 937	51.8%	23.4%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	574	8	1.4%	4	.7%	12	2.1%	8	24.7%	(51.2%)
Government - operating	52 044	13 930	26.8%	12 254	23.5%	26 183	50.3%	9 809	51.9%	24.9%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	-	7	-	3	-	10	-	120	-	(97.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(54 418)	(14 438)	26.5%	(12 355)	22.7%	(26 793)	49.2%	(12 911)	59.4%	(4.3%)
Suppliers and employees	(54 418)	(14 437)	26.5%	(12 322)	22.6%	(26 760)	49.2%	(12 884)	59.4%	(4.4%)
Finance charges	-	(0)	-	(32)	-	(33)	-	(27)	65.1%	20.9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(1 800)	(493)	27.4%	(94)	5.2%	(587)	32.6%	(2 975)	-	(96.8%)
Cash Flow from Investing Activities										
Receipts	-	400	-	100	-	500	-	4 085	-	(97.6%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	35	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	400	-	100	-	500	-	4 050	-	(97.5%)
Payments	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	400	-	100	-	500	-	4 085	-	(97.6%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 800)	(93)	5.2%	6	(.3%)	(87)	4.8%	1 110	-	(99.4%)
Cash/cash equivalents at the year begin:	-	163	-	70	-	163	-	200	(10.5%)	(65.1%)
Cash/cash equivalents at the year end:	(1 800)	70	(3.9%)	76	(4.2%)	76	(4.2%)	1 310	(14.1%)	(94.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	112	4.1%	111	4.0%	62	2.3%	2 467	89.6%	2 752	89.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	328	100.0%	328	10.7%	-	-	-	-
Total By Income Source	112	3.6%	111	3.6%	62	2.0%	2 795	90.7%	3 080	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	112	3.6%	111	3.6%	62	2.0%	2 795	90.7%	3 080	100.0%	-	-	-	-
Total By Customer Group	112	3.6%	111	3.6%	62	2.0%	2 795	90.7%	3 080	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	1 248	69.8%	539	30.2%	-	-	-	-	1 786	46.0%
Other	452	21.6%	103	4.9%	264	12.6%	1 274	60.9%	2 093	54.0%
Total	1 700	43.8%	642	16.5%	264	6.8%	1 274	32.8%	3 880	100.0%

Contact Details

Municipal Manager	Mr M M Kubeka (Martin)	051 713 9304
Financial Manager	Mr M C Mogoale (acting)	051 713 9306

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MASILONYANA (FS181)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	228 103	75 553	33.1%	150 456	66.0%	226 009	99.1%	58 484	67.4%	157.3%
Property rates	30 313	8 200	27.1%	71 477	235.8%	79 676	262.8%	12 162	106.8%	487.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	30 825	6 415	20.8%	7 007	22.7%	13 422	43.5%	3 411	38.0%	105.4%
Service charges - water revenue	34 758	9 535	27.4%	11 256	32.4%	20 791	59.8%	8 374	81.8%	34.4%
Service charges - sanitation revenue	20 769	5 979	28.8%	6 693	32.2%	12 673	61.0%	5 202	52.8%	28.7%
Service charges - refuse revenue	12 785	3 173	24.8%	3 609	28.2%	6 782	53.1%	1 780	37.3%	102.7%
Service charges - other	-	61	-	61	-	122	-	61	-	.6%
Rental of facilities and equipment	280	10	3.7%	9	3.2%	19	6.9%	5	9.7%	62.9%
Interest earned - external investments	530	0	-	33	6.2%	33	6.2%	34	31.5%	(1.9%)
Interest earned - outstanding debtors	4 563	1 400	30.7%	(14)	(.3%)	1 386	30.4%	(3)	41.5%	314.6%
Dividends received	5	-	-	-	-	-	-	-	48.6%	-
Fines	875	68	7.7%	81	9.2%	148	17.0%	54	625.8%	48.4%
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	92 334	36 846	39.9%	22 407	24.3%	59 253	64.2%	28 212	75.6%	(20.6%)
Other own revenue	66	3 866	5 858.3%	27 837	42 177.7%	31 704	48 036.0%	(809)	29.0%	(3 541.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	228 103	30 903	13.5%	29 037	12.7%	59 940	26.3%	49 600	44.3%	(41.5%)
Employee related costs	70 623	21 505	30.5%	21 685	30.7%	43 190	61.2%	21 063	60.3%	3.0%
Remuneration of councillors	5 092	1 334	26.2%	1 038	20.4%	2 372	46.6%	1 156	47.0%	(10.2%)
Debt impairment	32 380	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	32 287	-	-	-	-	-	-	-	-	-
Finance charges	1 636	-	-	771	47.1%	771	47.1%	289	22.8%	167.0%
Bulk purchases	43 113	5 592	13.0%	1 583	3.7%	7 175	16.6%	8 117	35.9%	(80.5%)
Other Materials	10 395	896	8.6%	1 700	16.4%	2 597	25.0%	1 774	20.1%	(4.1%)
Contracted services	2 000	460	23.0%	175	8.8%	635	31.8%	438	31.2%	(60.0%)
Transfers and grants	-	-	-	-	-	-	-	8 227	103.7%	(100.0%)
Other expenditure	30 578	1 116	3.6%	2 085	6.8%	3 201	10.5%	8 537	134.1%	(75.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	44 650		121 419		166 069		8 883		
Transfers recognised - capital	22 499	11 531	51.2%	-	-	11 531	51.2%	11 185	141.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	1 822	41.2%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	22 500	56 181		121 419		177 599		21 890		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	22 500	56 181		121 419		177 599		21 890		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22 500	56 181		121 419		177 599		21 890		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22 500	56 181		121 419		177 599		21 890		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	22 500	8 340	37.1%	3 499	15.5%	11 839	52.6%	7 252	47.4%	(51.8%)
National Government	22 500	2 861	12.7%	2 608	11.6%	5 469	24.3%	5 760	57.5%	(54.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 500	2 861	12.7%	2 608	11.6%	5 469	24.3%	5 760	57.5%	(54.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	5 480	-	891	-	6 371	-	1 493	17.4%	(40.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	22 500	8 340	37.1%	3 499	15.5%	11 839	52.6%	7 252	47.4%	(51.8%)
Governance and Administration	1 125	-	-	-	-	-	-	-	-	-
Executive & Council	1 125	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 026	559	13.9%	755	18.8%	1 314	32.6%	1 181	57.5%	(36.1%)
Community & Social Services	1 726	396	23.0%	588	34.1%	985	57.0%	1 181	730.9%	(50.2%)
Sport And Recreation	2 300	162	7.1%	167	7.3%	329	14.3%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 646	5 695	36.4%	2 638	16.9%	8 333	53.3%	5 700	35.3%	(53.7%)
Planning and Development	-	1 258	-	-	-	1 258	-	-	-	-
Road Transport	15 646	4 437	28.4%	2 638	16.9%	7 075	45.2%	5 700	35.3%	(53.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	1 703	2 087	122.6%	105	6.2%	2 192	128.7%	371	126.4%	(71.7%)
Electricity	-	-	-	-	-	-	-	-	64.9%	-
Water	394	1 272	322.7%	105	26.7%	1 377	349.4%	371	280.0%	(71.7%)
Waste Water Management	-	816	-	-	-	816	-	-	-	-
Waste Management	1 309	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	203 080	61 094	30.1%	39 095	19.3%	100 189	49.3%	48 738	65.8%	(19.8%)
Property rates, penalties and collection charges	19 703	10 076	51.1%	3 975	20.2%	14 052	71.3%	1 614	16.8%	146.3%
Service charges	64 238	2 353	3.7%	8 192	12.8%	10 545	16.4%	7 622	33.1%	7.5%
Other revenue	794	288	36.3%	4 488	565.5%	4 776	601.7%	76	30.2%	5 828.8%
Government - operating	92 334	36 846	39.9%	22 407	24.3%	59 253	64.2%	28 212	74.0%	(20.6%)
Government - capital	22 500	11 531	51.2%	-	-	11 531	51.2%	11 185	147.1%	(100.0%)
Interest	3 512	0	-	33	.9%	33	.9%	30	44.2%	8.6%
Dividends	-	-	-	-	-	-	-	-	48.6%	-
Payments	(156 480)	(52 283)	33.4%	(41 085)	26.3%	(93 368)	59.7%	(56 560)	66.4%	(27.4%)
Suppliers and employees	(154 844)	(52 283)	33.8%	(40 499)	26.2%	(92 782)	59.9%	(48 333)	65.7%	(16.2%)
Finance charges	(1 636)	-	-	(586)	35.8%	(586)	35.8%	-	.1%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	(8 227)	81.0%	(100.0%)
Net Cash from/(used) Operating Activities	46 600	8 811	18.9%	(1 991)	(4.3%)	6 820	14.6%	(7 822)	60.2%	(74.5%)
Cash Flow from Investing Activities										
Receipts	-	2 125	-	(11 180)	-	(9 055)	-	14 518	503.8%	(177.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	2 125	-	(11 180)	-	(9 055)	-	14 518	-	(177.0%)
Payments	(22 500)	(10 988)	48.8%	(3 499)	15.5%	(14 487)	64.4%	(10 733)	157.5%	(67.4%)
Capital assets	(22 500)	(10 988)	48.8%	(3 499)	15.5%	(14 487)	64.4%	(10 733)	157.5%	(67.4%)
Net Cash from/(used) Investing Activities	(22 500)	(8 863)	39.4%	(14 679)	65.2%	(23 542)	104.6%	3 785	94.5%	(487.9%)
Cash Flow from Financing Activities										
Receipts	-	-	-	12 600	-	12 600	-	-	-	(100.0%)
Short term loans	-	-	-	12 600	-	12 600	-	-	-	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(736)	-	-	(184)	25.0%	(184)	25.0%	(184)	74.8%	-
Repayment of borrowing	(736)	-	-	(184)	25.0%	(184)	25.0%	(184)	74.8%	-
Net Cash from/(used) Financing Activities	(736)	-	-	12 416	(1 687.0%)	12 416	(1 687.0%)	(184)	74.8%	(6 850.0%)
Net Increase/(Decrease) in cash held	23 364	(52)	(.2%)	(4 254)	(18.2%)	(4 306)	(18.4%)	(4 221)	334.9%	.8%
Cash/cash equivalents at the year begin:	-	1 001	-	949	-	1 001	-	12 857	180.7%	(92.6%)
Cash/cash equivalents at the year end:	23 364	949	4.1%	(3 305)	(14.1%)	(3 305)	(14.1%)	8 636	121.8%	(138.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 447	3.2%	3 422	3.2%	3 598	3.4%	96 880	90.2%	107 348	22.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 497	1.3%	1 490	1.3%	1 751	1.5%	108 739	95.8%	113 476	23.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 099	3.3%	1 957	3.0%	1 796	2.8%	58 355	90.9%	64 207	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	2 136	2.5%	2 108	2.4%	2 092	2.4%	79 805	92.6%	86 142	18.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 154	2.4%	1 132	2.4%	1 119	2.3%	44 224	92.9%	47 628	10.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	16	2.5%	18	2.9%	16	2.7%	563	91.9%	612	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	(6)	-	-	-	38 648	100.0%	38 643	8.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(83)	(.5%)	(3)	-	(1)	-	17 239	100.5%	17 152	3.6%	-	-	-	-
Total By Income Source	10 266	2.2%	10 118	2.1%	10 373	2.2%	444 452	93.5%	475 209	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	451	4.4%	443	4.4%	406	4.0%	8 858	87.2%	10 158	2.1%	-	-	-	-
Commercial	1 516	4.5%	1 450	4.3%	1 945	5.8%	28 441	85.3%	33 352	7.0%	-	-	-	-
Households	8 257	1.9%	8 180	1.9%	7 978	1.9%	404 054	94.3%	428 469	90.2%	-	-	-	-
Other	42	1.3%	45	1.4%	44	1.4%	3 099	95.9%	3 230	.7%	-	-	-	-
Total By Customer Group	10 266	2.2%	10 118	2.1%	10 373	2.2%	444 452	93.5%	475 209	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	2 528	6.2%	2 489	6.1%	2 339	5.7%	33 375	81.9%	40 731	46.9%
Bulk Water	357	2.4%	425	2.9%	425	2.9%	13 673	91.9%	14 880	17.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 237	4.2%	674	2.3%	2 402	8.2%	24 978	85.3%	29 292	33.8%
Auditor-General	-	-	-	-	916	48.6%	970	51.4%	1 886	2.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	4 122	4.7%	3 588	4.1%	6 083	7.0%	72 997	84.1%	86 789	100.0%

Contact Details

Municipal Manager	Mr M D Nthau	057 733 0106
Financial Manager	Ms Fikile Mzizi	057 733 2842

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TOKOLOGO (FS182)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	83 116	36 499	43.9%	41 828	50.3%	78 327	94.2%	23 934	62.0%	74.8%
Property rates	3 906	4 683	119.9%	(27)	(.7%)	4 656	119.2%	(30)	69.8%	(11.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	15 735	4 047	25.7%	3 084	19.6%	7 131	45.3%	3 015	36.2%	2.3%
Service charges - water revenue	2 011	926	46.1%	979	48.7%	1 905	94.8%	712	46.3%	37.6%
Service charges - sanitation revenue	2 443	3 631	148.6%	3 654	149.6%	7 284	298.2%	1 044	42.1%	249.9%
Service charges - refuse revenue	1 764	2 398	135.9%	2 414	136.8%	4 811	272.8%	683	37.5%	253.4%
Service charges - other	-	-	-	1	-	1	-	-	-	(100.0%)
Rental of facilities and equipment	949	99	10.5%	56	6.0%	156	16.4%	100	19.9%	(43.6%)
Interest earned - external investments	626	139	22.2%	175	28.0%	314	50.2%	122	50.0%	43.7%
Interest earned - outstanding debtors	8 403	2 263	26.9%	2 463	29.3%	4 726	56.2%	2 206	332.4%	11.7%
Dividends received	3	-	-	-	-	-	-	-	-	-
Fines	98	7	6.9%	16	16.0%	22	22.9%	13	24.6%	17.7%
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	46 539	18 049	38.8%	28 936	62.2%	46 985	101.0%	15 787	70.2%	83.3%
Other own revenue	641	233	36.3%	53	8.3%	286	44.6%	190	64.5%	(71.8%)
Gains on disposal of PPE	-	24	-	23	-	48	-	92	-	(74.7%)
Operating Expenditure	83 102	18 139	21.8%	17 981	21.6%	36 120	43.5%	23 522	51.2%	(23.6%)
Employee related costs	35 425	8 915	25.2%	9 405	26.5%	18 320	51.7%	9 470	50.8%	(.7%)
Remuneration of councillors	2 586	338	13.1%	294	11.4%	632	24.4%	408	32.0%	(27.9%)
Debt impairment	575	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	926	-	-	-	-	-	-	-	-	-
Finance charges	438	1	.1%	75	17.2%	76	17.3%	370	236.4%	(79.7%)
Bulk purchases	23 730	392	1.6%	918	3.9%	1 309	5.5%	5 447	48.7%	(83.1%)
Other Materials	3 392	-	-	-	-	-	-	-	-	-
Contracted services	3 496	5 010	143.3%	2 896	82.8%	7 906	226.1%	4 877	213.4%	(40.6%)
Transfers and grants	-	665	-	848	-	1 513	-	653	86.7%	29.9%
Other expenditure	12 534	2 819	22.5%	3 544	28.3%	6 363	50.8%	2 297	34.8%	54.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	15	18 360		23 848		42 208		412		
Transfers recognised - capital	75 608	-	-	14 641	19.4%	14 641	19.4%	0	-	3 678 543.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	75 623	18 360		38 489		56 849		413		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	75 623	18 360		38 489		56 849		413		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	75 623	18 360		38 489		56 849		413		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	75 623	18 360		38 489		56 849		413		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	75 608	19 923	26.4%	27 096	35.8%	47 019	62.2%	2 922	20.3%	827.3%
National Government	75 608	19 923	26.4%	27 096	35.8%	47 019	62.2%	2 922	20.3%	827.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	75 608	19 923	26.4%	27 096	35.8%	47 019	62.2%	2 922	20.3%	827.3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	75 608	19 923	26.4%	27 096	35.8%	47 019	62.2%	2 922	20.3%	827.3%
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 000	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	10 000	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 564	446	8.0%	-	-	446	8.0%	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	5 564	446	8.0%	-	-	446	8.0%	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	60 044	19 477	32.4%	27 096	45.1%	46 573	77.6%	2 922	22.0%	827.3%
Electricity	1 032	-	-	-	-	-	-	2 287	132.0%	(100.0%)
Water	51 938	13 978	26.9%	23 899	46.0%	37 877	72.9%	-	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	79	28.4%	(100.0%)
Waste Management	7 075	5 499	77.7%	3 197	45.2%	8 695	122.9%	556	143.4%	475.1%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	144 809	32 853	22.7%	49 081	33.9%	81 934	56.6%	25 849	50.5%	89.9%
Property rates, penalties and collection charges	3 102	800	25.8%	749	24.1%	1 548	49.9%	705	35.7%	6.2%
Service charges	17 930	5 219	29.1%	4 264	23.8%	9 483	52.9%	4 131	39.5%	3.2%
Other revenue	901	339	37.6%	150	16.6%	489	54.2%	301	44.6%	(50.4%)
Government - operating	46 539	19 863	42.7%	29 102	62.5%	48 964	105.2%	16 149	76.4%	80.2%
Government - capital	75 608	6 494	8.6%	14 641	19.4%	21 135	28.0%	4 441	32.4%	229.7%
Interest	728	139	19.1%	175	24.1%	314	43.1%	122	11.5%	43.7%
Dividends	1	-	-	-	-	-	-	-	-	-
Payments	(84 929)	(18 362)	21.6%	(18 811)	22.1%	(37 173)	43.8%	(24 087)	54.3%	(21.9%)
Suppliers and employees	(83 940)	(17 697)	21.1%	(17 900)	21.3%	(35 597)	42.4%	(23 065)	53.3%	(22.4%)
Finance charges	(989)	(0)	-	(75)	7.6%	(75)	7.6%	(370)	150.4%	(79.7%)
Transfers and grants	-	(665)	-	(835)	-	(1 500)	-	(653)	86.7%	27.9%
Net Cash from/(used) Operating Activities	59 880	14 491	24.2%	30 270	50.6%	44 761	74.8%	1 761	43.5%	1 618.4%
Cash Flow from Investing Activities										
Receipts	11 736	24	.2%	23	.2%	48	.4%	92	-	(74.7%)
Proceeds on disposal of PPE	-	24	-	23	-	48	-	92	-	(74.7%)
Decrease in non-current debtors	11 736	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(75 608)	(19 923)	26.4%	(27 096)	35.8%	(47 019)	62.2%	(2 922)	20.3%	827.3%
Capital assets	(75 608)	(19 923)	26.4%	(27 096)	35.8%	(47 019)	62.2%	(2 922)	20.3%	827.3%
Net Cash from/(used) Investing Activities	(63 872)	(19 899)	31.2%	(27 072)	42.4%	(46 971)	73.5%	(2 830)	19.9%	856.5%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(3 992)	(5 408)	135.5%	3 197	(80.1%)	(2 210)	55.4%	(1 069)	(174.5%)	(399.2%)
Cash/cash equivalents at the year begin:	14 072	-	-	(5 408)	(38.4%)	-	-	14 794	163.7%	(136.6%)
Cash/cash equivalents at the year end:	10 080	(5 408)	(53.7%)	(2 210)	(21.9%)	(2 210)	(21.9%)	13 725	(483.5%)	(116.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	320	5.8%	318	5.8%	296	5.4%	4 581	83.1%	5 514	5.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	893	11.0%	851	10.5%	505	6.2%	5 859	72.3%	8 109	7.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	369	2.0%	321	1.7%	354	1.9%	17 473	94.4%	18 518	17.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	914	4.1%	848	3.8%	793	3.6%	19 634	88.5%	22 190	21.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 023	3.9%	964	3.7%	914	3.5%	23 145	88.9%	26 046	24.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	30	2.4%	29	2.4%	29	2.4%	1 137	92.8%	1 225	1.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	641	2.6%	619	2.6%	602	2.5%	22 405	92.3%	24 267	22.9%	-	-	-	-
Total By Income Source	4 189	4.0%	3 950	3.7%	3 494	3.3%	94 234	89.0%	105 868	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	242	4.1%	262	4.5%	229	3.9%	5 128	87.5%	5 861	5.5%	-	-	-	-
Commercial	598	5.2%	515	4.5%	414	3.6%	9 987	86.7%	11 514	10.9%	-	-	-	-
Households	2 945	4.3%	2 769	4.0%	2 462	3.6%	61 006	88.2%	69 182	65.3%	-	-	-	-
Other	403	2.1%	405	2.1%	390	2.0%	18 112	93.8%	19 310	18.2%	-	-	-	-
Total By Customer Group	4 189	4.0%	3 950	3.7%	3 494	3.3%	94 234	89.0%	105 868	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2 365	7.2%	2 355	7.2%	2 154	6.6%	25 868	79.0%	32 743	98.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	31	5.2%	41	6.9%	1	.2%	524	87.6%	598	1.8%
Total	2 397	7.2%	2 397	7.2%	2 156	6.5%	26 392	79.2%	33 341	100.0%

Contact Details

Municipal Manager	Mr K J. Motlhale	053 541 0014
Financial Manager	Ms M Masisi	053 541 0014

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TSWELOPELE (FS183)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	136 070	52 875	38.9%	32 244	23.7%	85 118	62.6%	30 832	74.4%	4.6%
Property rates	15 000	11 443	76.3%	1 367	9.1%	12 810	85.4%	1 336	277.6%	2.3%
Property rates - penalties and collection charges	750	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	33 609	9 261	27.6%	7 413	22.1%	16 674	49.6%	6 485	44.3%	14.3%
Service charges - water revenue	8 155	1 344	16.5%	1 479	18.1%	2 824	34.6%	1 416	35.0%	4.4%
Service charges - sanitation revenue	6 631	1 695	25.6%	1 712	25.8%	3 407	51.4%	1 608	53.2%	6.5%
Service charges - refuse revenue	3 751	1 126	30.0%	1 134	30.2%	2 260	60.3%	1 068	62.6%	6.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	429	372	86.7%	168	39.2%	540	126.0%	164	235.7%	2.7%
Interest earned - external investments	760	66	8.7%	29	3.8%	95	12.5%	30	18.6%	(3.0%)
Interest earned - outstanding debtors	-	365	-	337	-	702	-	437	-	(22.9%)
Dividends received	100	202	201.9%	-	-	202	201.9%	12	37.1%	(100.0%)
Fines	140	27	19.1%	5	3.9%	32	23.0%	29	23.5%	(81.3%)
Licences and permits	60	19	31.7%	6	9.2%	25	40.8%	8	-	(26.7%)
Agency services	-	8	-	21	-	29	-	21	-	(.1%)
Transfers recognised - operational	62 464	26 653	42.7%	18 353	29.4%	45 006	72.1%	17 305	65.3%	6.1%
Other own revenue	2 145	295	13.7%	218	10.2%	513	23.9%	121	13.7%	80.0%
Gains on disposal of PPE	2 077	-	-	-	-	-	-	792	-	(100.0%)
Operating Expenditure	158 209	44 089	27.9%	26 914	17.0%	71 003	44.9%	32 213	46.2%	(16.5%)
Employee related costs	54 640	14 538	26.6%	14 205	26.0%	28 743	52.6%	13 833	54.1%	2.7%
Remuneration of councillors	5 815	871	15.0%	871	15.0%	1 742	30.0%	1 272	48.6%	(31.5%)
Debt impairment	2 501	1 276	51.0%	-	-	1 276	51.0%	-	46.8%	-
Depreciation and asset impairment	19 669	-	-	-	-	-	-	-	-	-
Finance charges	2 088	1	.1%	656	31.4%	658	31.5%	0	.1%	520 659.5%
Bulk purchases	31 300	11 435	36.5%	2 820	9.0%	14 255	45.5%	6 736	73.2%	(58.1%)
Other Materials	6 751	697	10.3%	2 004	29.7%	2 701	40.0%	2 511	53.0%	(20.2%)
Contracted services	650	394	60.5%	149	22.9%	543	83.5%	143	12.0%	3.9%
Transfers and grants	-	533	-	958	-	1 492	-	902	39.9%	6.3%
Other expenditure	34 796	14 345	41.2%	5 250	15.1%	19 595	56.3%	6 815	42.7%	(23.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(22 139)	8 785		5 330		14 115		(1 381)		
Transfers recognised - capital	44 906	6 615	14.7%	2 575	5.7%	9 190	20.5%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	22 767	15 400		7 905		23 305		(1 381)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	22 767	15 400		7 905		23 305		(1 381)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22 767	15 400		7 905		23 305		(1 381)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22 767	15 400		7 905		23 305		(1 381)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	44 906	4 607	10.3%	2 537	5.7%	7 144	15.9%	1 692	21.2%	50.0%
National Government	20 736	4 564	22.0%	2 494	12.0%	7 057	34.0%	1 614	20.7%	54.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	20 736	4 564	22.0%	2 494	12.0%	7 057	34.0%	1 614	20.7%	54.5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	43	-	44	-	87	-	78	-	(43.7%)
Public contributions and donations	24 170	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	44 906	4 607	10.3%	2 537	5.7%	7 144	15.9%	1 692	21.2%	50.0%
Governance and Administration	-	43	-	44	-	87	-	72	-	(39.4%)
Executive & Council	-	37	-	34	-	70	-	2	-	1 644.8%
Budget & Treasury Office	-	1	-	-	-	1	-	38	-	(100.0%)
Corporate Services	-	6	-	10	-	16	-	32	-	(68.6%)
Community and Public Safety	2 393	443	18.5%	370	15.5%	814	34.0%	6	3.3%	6 516.3%
Community & Social Services	-	-	-	-	-	-	-	6	-	(100.0%)
Sport And Recreation	2 393	443	18.5%	370	15.5%	814	34.0%	-	3.0%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 865	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	6 865	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	35 648	4 120	11.6%	2 123	6.0%	6 244	17.5%	1 614	41.2%	31.5%
Electricity	5 000	-	-	-	-	-	-	-	31.5%	-
Water	24 170	-	-	-	-	-	-	-	-	-
Waste Water Management	6 478	4 120	63.6%	2 123	32.8%	6 244	96.4%	1 614	48.9%	31.5%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	180 976	67 937	37.5%	36 925	20.4%	104 862	57.9%	41 308	68.6%	(10.6%)
Property rates, penalties and collection charges	15 750	13 510	85.8%	3 461	22.0%	16 970	107.7%	5 079	83.3%	(31.9%)
Service charges	52 145	13 235	25.4%	12 064	23.1%	25 299	48.5%	8 412	36.2%	43.4%
Other revenue	4 851	7 698	158.7%	301	6.2%	7 999	164.9%	5 171	231.0%	(94.2%)
Government - operating	62 464	26 653	42.7%	18 353	29.4%	45 006	72.1%	17 642	70.6%	4.0%
Government - capital	44 906	6 615	14.7%	2 575	5.7%	9 190	20.5%	5 004	94.0%	(48.5%)
Interest	760	25	3.3%	171	22.5%	196	25.8%	-	-	(100.0%)
Dividends	100	202	201.9%	-	-	202	201.9%	-	-	-
Payments	(136 040)	(42 768)	31.4%	(31 280)	23.0%	(74 049)	54.4%	(32 182)	54.4%	(2.8%)
Suppliers and employees	(133 952)	(42 440)	31.7%	(30 278)	22.6%	(72 717)	54.3%	(31 287)	56.5%	(3.2%)
Finance charges	(2 088)	(1)	.1%	(655)	31.4%	(656)	31.4%	(0)	.8%	335 645.1%
Transfers and grants	-	(327)	-	(348)	-	(675)	-	(895)	26.6%	(61.1%)
Net Cash from/(used) Operating Activities	44 936	25 169	56.0%	5 644	12.6%	30 813	68.6%	9 125	140.7%	(38.1%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(44 906)	(4 607)	10.3%	(2 137)	4.8%	(6 744)	15.0%	(1 699)	14.3%	25.8%
Capital assets	(44 906)	(4 607)	10.3%	(2 137)	4.8%	(6 744)	15.0%	(1 699)	14.3%	25.8%
Net Cash from/(used) Investing Activities	(44 906)	(4 607)	10.3%	(2 137)	4.8%	(6 744)	15.0%	(1 699)	14.3%	25.8%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 100)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 100)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 100)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 070)	20 562	(1 921.2%)	3 507	(327.7%)	24 069	(2 248.8%)	7 427	862.2%	(52.8%)
Cash/cash equivalents at the year begin:	6 355	4 222	66.4%	24 784	390.0%	4 222	66.4%	37 334	250.8%	(33.6%)
Cash/cash equivalents at the year end:	5 285	24 784	468.9%	28 291	535.3%	28 291	535.3%	44 760	507.3%	(36.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	468	5.9%	289	3.7%	234	3.0%	6 887	87.4%	7 878	13.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	2 792	27.6%	1 305	12.9%	1 148	11.3%	4 876	48.2%	10 121	17.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	562	3.1%	341	1.9%	307	1.7%	17 025	93.4%	18 235	31.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	469	3.8%	385	3.1%	345	2.8%	11 269	90.4%	12 468	21.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	316	3.9%	255	3.2%	226	2.8%	7 232	90.1%	8 029	13.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21	1.3%	14	.8%	58	3.4%	1 623	94.6%	1 717	2.9%	-	-	-	-
Total By Income Source	4 629	7.9%	2 588	4.4%	2 318	4.0%	48 912	83.7%	58 448	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	407	5.6%	274	3.8%	339	4.7%	6 222	85.9%	7 242	12.4%	-	-	-	-
Commercial	1 922	10.2%	1 126	6.0%	964	5.1%	14 847	78.7%	18 858	32.3%	-	-	-	-
Households	2 229	7.3%	1 150	3.8%	956	3.1%	26 224	85.8%	30 560	52.3%	-	-	-	-
Other	72	4.0%	38	2.1%	59	3.3%	1 619	90.5%	1 788	3.1%	-	-	-	-
Total By Customer Group	4 629	7.9%	2 588	4.4%	2 318	4.0%	48 912	83.7%	58 448	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	6 417	42.9%	4 291	28.7%	4 248	28.4%	-	-	14 956	100.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	6 417	42.9%	4 291	28.7%	4 248	28.4%	-	-	14 956	100.0%

Contact Details

Municipal Manager	Mr Tshemedi Lucas Mkhwane	051 853 1111
Financial Manager	Mr L Moletsane	051 853 1111

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MATJHABENG (FS184)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	2 041 473	612 197	30.0%	552 720	27.1%	1 164 916	57.1%	488 159	54.9%	13.2%
Property rates	201 665	79 114	39.2%	67 991	33.7%	147 106	72.9%	62 777	70.5%	8.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	778 264	163 151	21.0%	130 825	16.8%	293 976	37.8%	111 360	35.4%	17.5%
Service charges - water revenue	217 346	88 227	40.6%	97 297	44.8%	185 524	85.4%	98 853	84.5%	(1.6%)
Service charges - sanitation revenue	128 861	38 667	30.0%	38 745	30.1%	77 412	60.1%	34 737	56.6%	11.5%
Service charges - refuse revenue	72 517	23 983	33.1%	24 021	33.1%	48 004	66.2%	21 232	61.5%	13.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	11 469	2 742	23.9%	2 021	17.6%	4 763	41.5%	5 085	85.5%	(60.3%)
Interest earned - external investments	1 500	529	35.2%	556	37.1%	1 084	72.3%	398	111.2%	39.5%
Interest earned - outstanding debtors	121 104	32 405	26.8%	36 414	30.1%	68 819	56.8%	29 310	47.8%	24.2%
Dividends received	18	-	-	-	-	-	-	-	-	-
Fines	4 374	451	10.3%	392	9.0%	843	19.3%	633	31.0%	(38.0%)
Licences and permits	42	26	62.2%	10	24.4%	36	86.6%	12	80.9%	(14.8%)
Agency services	11 230	1 633	14.5%	2 509	22.3%	4 142	36.9%	-	-	(100.0%)
Transfers recognised - operational	388 792	162 864	41.9%	128 121	33.0%	290 985	74.8%	78 158	61.3%	63.9%
Other own revenue	84 291	18 405	21.8%	23 817	28.3%	42 222	50.1%	45 603	99.8%	(47.8%)
Gains on disposal of PPE	20 000	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 036 735	384 420	18.9%	367 642	18.1%	752 062	36.9%	308 162	28.0%	19.3%
Employee related costs	620 099	158 801	25.6%	154 026	24.8%	312 827	50.4%	141 489	49.7%	8.9%
Remuneration of councillors	28 552	7 216	25.3%	7 320	25.6%	14 536	50.9%	6 932	51.6%	5.6%
Debt impairment	70 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	87 000	-	-	-	-	-	-	-	-	-
Finance charges	105 980	67	.1%	7	-	75	.1%	-	-	(100.0%)
Bulk purchases	676 436	121 064	17.9%	81 745	12.1%	202 809	30.0%	58 950	18.2%	38.7%
Other Materials	230 691	22 886	9.9%	40 754	17.7%	63 640	27.6%	14 476	-	181.5%
Contracted services	80 000	2 289	2.9%	5 909	7.4%	8 197	10.2%	4 813	9.9%	22.8%
Transfers and grants	32 850	4 345	13.2%	11 232	34.2%	15 577	47.4%	-	-	(100.0%)
Other expenditure	105 127	67 751	64.4%	66 649	63.4%	134 400	127.8%	81 502	50.0%	(18.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 738	227 777		185 078		412 855		179 997		
Transfers recognised - capital	113 363	43 610	38.5%	37 015	32.7%	80 625	71.1%	38 724	68.7%	(4.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	118 101	271 387		222 093		493 480		218 721		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	118 101	271 387		222 093		493 480		218 721		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	118 101	271 387		222 093		493 480		218 721		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	118 101	271 387		222 093		493 480		218 721		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	133 363	18 091	13.6%	57 002	42.7%	75 093	56.3%	10 955	20.8%	420.4%
National Government	113 363	17 715	15.6%	50 911	44.9%	68 626	60.5%	10 715	25.9%	375.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	113 363	17 715	15.6%	50 911	44.9%	68 626	60.5%	10 715	25.9%	375.1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	20 000	375	1.9%	6 092	30.5%	6 467	32.3%	239	.9%	2 445.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	133 363	18 091	13.6%	57 002	42.7%	75 093	56.3%	10 955	20.8%	420.4%
Governance and Administration	20 000	60	.3%	809	4.0%	869	4.3%	239	.8%	238.2%
Executive & Council	20 000	60	.3%	809	4.0%	869	4.3%	239	.8%	238.2%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	25 987	6 658	25.6%	19 996	76.9%	26 655	102.6%	1 758	7.0%	1 037.7%
Community & Social Services	-	428	-	15 258	-	15 685	-	542	5.6%	2 714.3%
Sport And Recreation	25 987	6 231	24.0%	4 739	18.2%	10 970	42.2%	1 215	9.5%	289.9%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	39 913	3 266	8.2%	2 753	6.9%	6 020	15.1%	3 301	24.1%	(16.6%)
Planning and Development	9 854	3 266	33.1%	2 753	27.9%	6 020	61.1%	2 113	37.7%	30.3%
Road Transport	30 059	-	-	-	-	-	-	1 187	12.4%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	47 463	8 107	17.1%	33 443	70.5%	41 550	87.5%	5 657	58.2%	491.2%
Electricity	2 842	1 048	36.9%	1 755	61.8%	2 803	98.6%	-	30.0%	(100.0%)
Water	5 166	828	16.0%	11 296	218.7%	12 124	234.7%	1 606	19 940.0%	603.5%
Waste Water Management	39 455	6 230	15.8%	20 393	51.7%	26 623	67.5%	4 051	34.4%	403.3%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	1 936 297	460 994	23.8%	431 763	22.3%	892 757	46.1%	358 262	43.7%	20.5%
Property rates, penalties and collection charges	181 498	65 382	36.0%	66 355	36.6%	131 737	72.6%	33 922	41.8%	95.6%
Service charges	1 048 679	161 710	15.4%	167 521	16.0%	329 231	31.4%	150 994	33.4%	10.9%
Other revenue	81 343	22 201	27.3%	28 265	34.7%	50 466	62.0%	54 139	84.6%	(47.8%)
Government - operating	388 792	162 864	41.9%	128 121	33.0%	290 985	74.8%	78 158	61.3%	63.9%
Government - capital	113 363	43 610	38.5%	37 015	32.7%	80 625	71.1%	38 724	68.7%	(4.4%)
Interest	122 604	5 227	4.3%	4 486	3.7%	9 713	7.9%	2 325	3.9%	92.9%
Dividends	18	-	-	-	-	-	-	-	-	-
Payments	(1 844 417)	(384 420)	20.8%	(367 642)	19.9%	(752 062)	40.8%	(308 162)	30.6%	19.3%
Suppliers and employees	(1 705 587)	(380 008)	22.3%	(356 402)	20.9%	(736 410)	43.2%	(308 162)	34.3%	15.7%
Finance charges	(105 980)	(67)	.1%	(7)	-	(75)	.1%	-	-	(100.0%)
Transfers and grants	(32 850)	(4 345)	13.2%	(11 232)	34.2%	(15 577)	47.4%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	91 880	76 574	83.3%	64 121	69.8%	140 695	153.1%	50 100	(445.9%)	28.0%
Cash Flow from Investing Activities										
Receipts	342 983	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	20 000	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	287 983	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	35 000	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(133 363)	(18 091)	13.6%	(57 002)	42.7%	(75 093)	56.3%	(10 955)	26.2%	420.4%
Capital assets	(133 363)	(18 091)	13.6%	(57 002)	42.7%	(75 093)	56.3%	(10 955)	26.2%	420.4%
Net Cash from/(used) Investing Activities	209 620	(18 091)	(8.6%)	(57 002)	(27.2%)	(75 093)	(35.8%)	(10 955)	26.2%	420.4%
Cash Flow from Financing Activities										
Receipts	25 000	-	-	-	-	-	-	-	-	-
Short term loans	10 000	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	15 000	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	25 000	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	326 500	58 483	17.9%	7 119	2.2%	65 602	20.1%	39 146	(116.3%)	(81.8%)
Cash/cash equivalents at the year begin:	(322 324)	322 333	(100.0%)	380 816	(118.1%)	322 333	(100.0%)	154 723	-	146.1%
Cash/cash equivalents at the year end:	4 176	380 816	9 119.0%	387 935	9 289.5%	387 935	9 289.5%	193 869	(116.2%)	100.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	45 355	5.7%	69 487	8.7%	19 762	2.5%	662 174	83.1%	796 778	34.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	45 215	19.1%	28 670	12.1%	9 090	3.8%	153 206	64.9%	236 181	10.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 391	8.3%	8 918	4.0%	6 497	2.9%	188 098	84.8%	221 904	9.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	10 581	3.8%	7 590	2.7%	7 136	2.5%	255 794	91.0%	281 101	12.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 391	3.3%	4 809	2.5%	4 652	2.4%	175 357	91.7%	191 210	8.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	864	1.7%	737	1.4%	733	1.4%	48 492	95.4%	50 826	2.2%	-	-	-	-
Interest on Arrear Debtor Accounts	12 263	2.5%	12 300	2.5%	11 961	2.5%	447 650	92.5%	484 174	21.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	963	3.0%	665	2.1%	960	3.0%	29 812	92.0%	32 399	1.4%	-	-	-	-
Total By Income Source	140 024	6.1%	133 176	5.8%	60 791	2.6%	1 960 583	85.4%	2 294 574	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 706	16.5%	4 089	7.8%	2 998	5.7%	36 875	70.0%	52 669	2.3%	-	-	-	-
Commercial	44 164	10.2%	21 399	4.9%	10 365	2.4%	357 809	82.5%	433 737	18.9%	-	-	-	-
Households	86 055	4.8%	106 780	6.0%	46 531	2.6%	1 536 518	86.5%	1 775 884	77.4%	-	-	-	-
Other	1 099	3.4%	908	2.8%	897	2.8%	29 381	91.0%	32 285	1.4%	-	-	-	-
Total By Customer Group	140 024	6.1%	133 176	5.8%	60 791	2.6%	1 960 583	85.4%	2 294 574	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	48 823	4.1%	-	-	47 481	4.0%	1 100 540	92.0%	1 196 844	41.8%
Bulk Water	43 006	2.7%	44 245	2.7%	48 848	3.0%	1 486 589	91.6%	1 622 688	56.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	32 672	83.4%	6 497	16.6%	-	-	-	-	39 169	1.4%
Auditor-General	924	28.7%	684	21.3%	311	9.7%	1 300	40.4%	3 220	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	125 425	4.4%	51 426	1.8%	96 640	3.4%	2 588 429	90.4%	2 861 921	100.0%

Contact Details

Municipal Manager	Adv Mothusi F Lepheana	057 391 3231
Financial Manager	Mr Thabiso Tsoaeli	057 391 3416

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NALA (FS185)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	388 686	101 643	26.2%	98 858	25.4%	200 500	51.6%	91 720	55.9%	7.8%
Property rates	21 485	4 976	23.2%	4 996	23.3%	9 972	46.4%	5 051	49.6%	(1.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	94 245	17 676	18.8%	23 009	24.4%	40 685	43.2%	19 155	44.6%	20.1%
Service charges - water revenue	55 787	8 193	14.7%	12 762	22.9%	20 955	37.6%	13 633	38.7%	(6.4%)
Service charges - sanitation revenue	32 477	7 188	22.1%	7 194	22.2%	14 382	44.3%	6 598	50.2%	9.0%
Service charges - refuse revenue	31 036	7 648	24.6%	7 649	24.6%	15 297	49.3%	7 081	48.3%	8.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	977	29	2.9%	291	29.8%	320	32.7%	417	1 252.9%	(30.2%)
Interest earned - external investments	-	638	-	383	-	1 021	-	494	53.9%	(22.6%)
Interest earned - outstanding debtors	23 010	6 978	30.3%	5 803	25.2%	12 780	55.5%	4 730	102.5%	22.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	150	44	29.3%	40	26.5%	84	55.8%	43	83.7%	(6.6%)
Licences and permits	-	0	-	-	-	0	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	118 583	47 368	39.9%	36 167	30.5%	83 535	70.4%	34 225	69.7%	5.7%
Other own revenue	10 936	905	8.3%	565	5.2%	1 470	13.4%	293	108.3%	93.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	388 422	72 695	18.7%	103 478	26.6%	176 174	45.4%	86 962	33.5%	19.0%
Employee related costs	134 677	32 225	23.9%	32 470	24.1%	64 695	48.0%	30 594	49.8%	6.1%
Remuneration of councillors	7 844	1 887	24.1%	1 833	23.4%	3 720	47.4%	1 795	44.3%	2.1%
Debt impairment	10 313	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	27 760	-	-	-	-	-	-	-	-	-
Finance charges	16 000	5 423	33.9%	8 776	54.8%	14 199	88.7%	5 783	50.3%	51.7%
Bulk purchases	115 763	23 607	20.4%	28 403	24.5%	52 010	44.9%	20 738	44.1%	37.0%
Other Materials	6 758	747	11.0%	1 330	19.7%	2 077	30.7%	1 338	40.5%	(.6%)
Contracted services	11 500	2 181	19.0%	2 854	24.8%	5 034	43.8%	4 399	55.1%	(35.1%)
Transfers and grants	24 000	168	.7%	14 646	61.0%	14 814	61.7%	12 250	29.6%	19.6%
Other expenditure	33 807	6 457	19.1%	13 167	38.9%	19 625	58.0%	10 064	52.5%	30.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	264	28 948		(4 621)		24 327		4 758		
Transfers recognised - capital	33 299	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	33 563	28 948		(4 621)		24 327		4 758		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	33 563	28 948		(4 621)		24 327		4 758		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	33 563	28 948		(4 621)		24 327		4 758		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	33 563	28 948		(4 621)		24 327		4 758		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	34 300	10 598	30.9%	6 790	19.8%	17 388	50.7%	8 597	35.9%	(21.0%)
National Government	33 300	10 582	31.8%	6 449	19.4%	17 031	51.1%	8 597	49.4%	(25.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	33 300	10 582	31.8%	6 449	19.4%	17 031	51.1%	8 597	31.7%	(25.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 000	-	-	-	-	-	-	-	203.1%	-
Public contributions and donations	-	16	-	341	-	357	-	-	-	(100.0%)
Capital Expenditure Standard Classification	34 300	10 598	30.9%	6 790	19.8%	17 388	50.7%	8 597	35.9%	(21.0%)
Governance and Administration	1 000	16	1.6%	341	34.1%	357	35.7%	-	4.4%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 000	16	1.6%	341	34.1%	357	35.7%	-	4.4%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 793	-	-	-	-	-	-	2 329	136.7%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	13	-	(100.0%)
Sport And Recreation	1 793	-	-	-	-	-	-	2 316	109.8%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 437	6 700	40.8%	3 099	18.9%	9 798	59.6%	4 423	56.8%	(29.9%)
Planning and Development	1 415	259	18.3%	199	14.0%	458	32.4%	216	216.4%	(8.2%)
Road Transport	15 022	6 441	42.9%	2 900	19.3%	9 340	62.2%	4 206	55.9%	(31.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	15 070	3 882	25.8%	3 350	22.2%	7 233	48.0%	1 845	8.9%	81.6%
Electricity	5 000	3 199	64.0%	-	-	3 199	64.0%	1 481	9.3%	(100.0%)
Water	4 042	-	-	737	18.2%	737	18.2%	-	-	(100.0%)
Waste Water Management	6 028	683	11.3%	2 613	43.4%	3 296	54.7%	364	7.6%	617.8%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	421 985	112 907	26.8%	79 174	18.8%	192 081	45.5%	66 159	48.9%	19.7%
Property rates, penalties and collection charges	21 485	3 001	14.0%	4 523	21.1%	7 524	35.0%	1 785	46.7%	153.3%
Service charges	213 545	33 734	15.8%	30 665	14.4%	64 398	30.2%	23 551	34.4%	30.2%
Other revenue	12 063	6 829	56.6%	841	7.0%	7 669	63.6%	902	110.1%	(6.8%)
Government - operating	118 583	47 374	40.0%	36 167	30.5%	83 541	70.4%	34 219	69.7%	5.7%
Government - capital	33 299	16 764	50.3%	6 979	21.0%	23 743	71.3%	5 701	48.0%	22.4%
Interest	23 010	5 205	22.6%	-	-	5 205	22.6%	-	.7%	-
Dividends	-	-		-	-	-		-	-	-
Payments	(350 349)	(81 140)	23.2%	(77 388)	22.1%	(158 527)	45.2%	(61 863)	40.9%	25.1%
Suppliers and employees	(310 349)	(75 544)	24.3%	(62 741)	20.2%	(138 285)	44.6%	(61 863)	47.8%	1.4%
Finance charges	(16 000)	(5 421)	33.9%	-	-	(5 421)	33.9%	-	.1%	-
Transfers and grants	(24 000)	(175)	.7%	(14 646)	61.0%	(14 821)	61.8%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	71 636	31 767	44.3%	1 786	2.5%	33 554	46.8%	4 296	126.4%	(58.4%)
Cash Flow from Investing Activities										
Receipts	1 000	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 000	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(33 299)	(10 595)	31.8%	(6 790)	20.4%	(17 385)	52.2%	(4 813)	15.4%	41.1%
Capital assets	(33 299)	(10 595)	31.8%	(6 790)	20.4%	(17 385)	52.2%	(4 813)	15.4%	41.1%
Net Cash from/(used) Investing Activities	(32 299)	(10 595)	32.8%	(6 790)	21.0%	(17 385)	53.8%	(4 813)	15.4%	41.1%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	(3 000)	-	(4 481)	-	(7 481)	-	(3 000)	-	49.4%
Repayment of borrowing	-	(3 000)	-	(4 481)	-	(7 481)	-	(3 000)	-	49.4%
Net Cash from/(used) Financing Activities	-	(3 000)	-	(4 481)	-	(7 481)	-	(3 000)	-	49.4%
Net Increase/(Decrease) in cash held	39 337	18 172	46.2%	(9 484)	(24.1%)	8 688	22.1%	(3 518)	(208.0%)	169.6%
Cash/cash equivalents at the year begin:	14 877	11 180	75.2%	29 352	197.3%	11 180	75.2%	46 946	99.2%	(37.5%)
Cash/cash equivalents at the year end:	54 214	29 352	54.1%	19 869	36.6%	19 869	36.6%	43 429	3 408.8%	(54.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 718	2.5%	3 408	1.8%	3 245	1.7%	180 098	94.1%	191 469	39.2%	-	-	168 474	88.0%
Trade and Other Receivables from Exchange Transactions - Electric	4 678	16.6%	1 397	5.0%	686	2.4%	21 427	76.0%	28 188	5.8%	-	-	18 854	66.0%
Receivables from Non-exchange Transactions - Property Rates	1 678	4.3%	1 317	3.4%	1 275	3.3%	34 811	89.1%	39 081	8.0%	-	-	29 990	76.0%
Receivables from Exchange Transactions - Waste Water Managem	2 322	4.1%	1 988	3.5%	1 868	3.3%	50 396	89.1%	56 575	11.6%	-	-	43 959	77.0%
Receivables from Exchange Transactions - Waste Management	2 490	3.3%	2 287	3.0%	2 220	2.9%	69 000	90.8%	75 997	15.6%	-	-	61 108	80.0%
Receivables from Exchange Transactions - Property Rental Debtors	290	35.5%	10	1.2%	4	.5%	512	62.8%	816	.2%	-	-	278	34.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 791	3.9%	2 969	3.1%	3 659	3.8%	86 132	89.2%	96 552	19.8%	-	-	73 238	75.0%
Total By Income Source	19 967	4.1%	13 376	2.7%	12 957	2.7%	442 377	90.5%	488 676	100.0%	-	-	395 899	81.0%
Debtors Age Analysis By Customer Group														
Organs of State	1 013	4.5%	792	3.5%	682	3.0%	20 090	89.0%	22 577	4.6%	-	-	17 763	78.0%
Commercial	5 499	14.5%	1 604	4.2%	922	2.4%	29 992	78.9%	38 016	7.8%	-	-	26 486	69.0%
Households	12 956	3.1%	10 903	2.6%	11 283	2.7%	389 581	91.7%	424 723	86.9%	-	-	349 408	82.0%
Other	499	14.9%	77	2.3%	70	2.1%	2 714	80.8%	3 360	.7%	-	-	2 242	66.0%
Total By Customer Group	19 967	4.1%	13 376	2.7%	12 957	2.7%	442 377	90.5%	488 676	100.0%	-	-	395 899	81.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	17 647	10.4%	9 031	5.3%	9 765	5.8%	132 731	78.5%	169 174	52.6%
Bulk Water	3 896	3.2%	3 937	3.3%	8 046	6.6%	105 224	86.9%	121 103	37.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	49	100.0%	-	-	-	-	-	-	49	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 997	13.0%	1 939	6.3%	924	3.0%	23 967	77.7%	30 827	9.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	159	84.1%	13	7.1%	0	.2%	16	8.6%	189	.1%
Total	25 749	8.0%	14 921	4.6%	18 735	5.8%	261 938	81.5%	321 343	100.0%

Contact Details

Municipal Manager	Mr Boitumelo C Mokomela	056 514 9200
Financial Manager	Mr S. Busakwe	056 514 9200

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LEJWELEPUTSWA (DC18)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	118 400	51 060	43.1%	40 875	34.5%	91 936	77.6%	38 074	75.9%	7.4%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 840	303	16.4%	1 616	87.9%	1 919	104.3%	1 068	78.0%	51.4%
Interest earned - outstanding debtors	293	186	63.5%	62	21.1%	248	84.6%	178	375.9%	(65.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	116 162	50 488	43.5%	39 002	33.6%	89 490	77.0%	36 801	75.7%	6.0%
Other own revenue	105	84	79.6%	195	185.7%	279	265.3%	28	49.7%	608.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	117 700	27 597	23.4%	26 288	22.3%	53 886	45.8%	29 043	46.6%	(9.5%)
Employee related costs	65 750	14 515	22.1%	14 958	22.8%	29 473	44.8%	15 672	48.6%	(4.6%)
Remuneration of councillors	8 721	1 831	21.0%	1 910	21.9%	3 741	42.9%	2 382	49.9%	(19.8%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 030	889	11.1%	868	10.8%	1 756	21.9%	1 203	32.3%	(27.9%)
Finance charges	1 233	344	27.9%	323	26.2%	667	54.1%	529	52.3%	(39.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	1 107	-	-	-	-	-	-	-	-	-
Transfers and grants	3 550	3 500	98.6%	-	-	3 500	98.6%	-	45.9%	-
Other expenditure	29 310	6 518	22.2%	8 230	28.1%	14 747	50.3%	9 256	45.2%	(11.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	700	23 463		14 587		38 050		9 032		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	700	23 463		14 587		38 050		9 032		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	700	23 463		14 587		38 050		9 032		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	700	23 463		14 587		38 050		9 032		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	700	23 463		14 587		38 050		9 032		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	700	31	4.5%	107	15.3%	139	19.8%	280	18.8%	(61.6%)
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	700	31	4.5%	107	15.3%	139	19.8%	280	18.8%	(61.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	700	31	4.5%	107	15.3%	139	19.8%	280	18.8%	(61.6%)
Governance and Administration	625	-	-	107	17.2%	107	17.2%	203	14.9%	(47.2%)
Executive & Council	190	-	-	57	30.0%	57	30.0%	38	9.4%	52.1%
Budget & Treasury Office	370	-	-	37	10.0%	37	10.0%	123	13.6%	(69.8%)
Corporate Services	65	-	-	13	20.4%	13	20.4%	43	40.5%	(69.3%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	75	31	41.7%	-	-	31	41.7%	76	52.1%	(100.0%)
Planning and Development	20	7	36.9%	-	-	7	36.9%	40	105.0%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	55	24	43.4%	-	-	24	43.4%	36	27.7%	(100.0%)
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	118 400	55 114	46.5%	352 631	297.8%	407 745	344.4%	97 912	161.0%	260.2%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	105	5 415	5 152.1%	313 555	298 339.6%	318 970	303 491.7%	60 094	99 980.4%	421.8%
Government - operating	116 162	49 316	42.5%	37 460	32.2%	86 776	74.7%	36 797	75.6%	1.8%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	2 133	383	18.0%	1 616	75.8%	1 999	93.7%	1 021	75.6%	58.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(109 670)	(68 169)	62.2%	(318 810)	290.7%	(386 979)	352.9%	(108 743)	179.0%	193.2%
Suppliers and employees	(104 887)	(64 669)	61.7%	(318 810)	304.0%	(383 479)	365.6%	(106 659)	187.5%	198.9%
Finance charges	(1 233)	-	-	-	-	-	-	(2 084)	103.1%	(100.0%)
Transfers and grants	(3 550)	(3 500)	98.6%	-	-	(3 500)	98.6%	-	45.9%	-
Net Cash from/(used) Operating Activities	8 730	(13 055)	(149.5%)	33 821	387.4%	20 767	237.9%	(10 831)	(183.9%)	(412.3%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(700)	-	-	(111)	15.9%	(111)	15.9%	(280)	21.6%	(60.2%)
Capital assets	(700)	-	-	(111)	15.9%	(111)	15.9%	(280)	21.6%	(60.2%)
Net Cash from/(used) Investing Activities	(700)	-	-	(111)	15.9%	(111)	15.9%	(280)	2.6%	(60.2%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(2 234)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(2 234)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(2 234)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	5 796	(13 055)	(225.2%)	33 710	581.6%	20 655	356.4%	(11 111)	111.3%	(403.4%)
Cash/cash equivalents at the year begin:	18 069	14 632	81.0%	1 578	8.7%	14 632	81.0%	12 945	169.6%	(87.8%)
Cash/cash equivalents at the year end:	23 865	1 578	6.6%	35 288	147.9%	35 288	147.9%	1 834	(78.1%)	1 824.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	9 899	100.0%	9 899	100.0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	9 899	100.0%	9 899	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	9 899	100.0%	9 899	100.0%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	9 899	100.0%	9 899	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	367	100.0%	-	-	-	-	-	-	367	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	367	100.0%	-	-	-	-	-	-	367	100.0%

Contact Details

Municipal Manager	Ms P M E Kaota	057 391 8096
Financial Manager	Mr P K Pitso	057 391 8902

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: SETSOTO (FS191)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	450 649	120 602	26.8%	126 348	28.0%	246 949	54.8%	125 989	64.5%	.3%
Property rates	44 250	11 673	26.4%	11 864	26.8%	23 537	53.2%	11 767	59.2%	.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	87 234	20 093	23.0%	13 594	15.6%	33 687	38.6%	15 982	48.0%	(14.9%)
Service charges - water revenue	60 638	13 616	22.5%	11 996	19.8%	25 612	42.2%	15 733	78.9%	(23.8%)
Service charges - sanitation revenue	21 203	6 308	29.8%	6 351	30.0%	12 660	59.7%	5 725	57.8%	10.9%
Service charges - refuse revenue	27 902	8 319	29.8%	7 794	27.9%	16 112	57.7%	6 752	51.7%	15.4%
Service charges - other	-	-	-	-	-	-	-	(272)	(108.9%)	(100.0%)
Rental of facilities and equipment	1 561	409	26.2%	364	23.3%	773	49.5%	270	65.4%	34.8%
Interest earned - external investments	2 200	448	20.3%	1 565	71.2%	2 013	91.5%	4 715	378.4%	(66.8%)
Interest earned - outstanding debtors	28 568	4 884	17.1%	3 585	12.5%	8 469	29.6%	3 854	27.0%	(7.0%)
Dividends received	40	40	99.6%	-	-	40	99.6%	-	207.0%	-
Fines	111	78	70.5%	82	73.8%	160	144.3%	73	217.0%	12.0%
Licences and permits	44	1	1.4%	11	25.0%	12	26.4%	45	119.1%	(75.6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	164 563	53 953	32.8%	68 829	41.8%	122 782	74.6%	61 049	77.0%	12.7%
Other own revenue	12 335	781	6.3%	313	2.5%	1 094	8.9%	296	20.4%	5.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	440 992	81 011	18.4%	216 664	49.1%	297 675	67.5%	79 158	37.7%	173.7%
Employee related costs	173 039	43 620	25.2%	42 372	24.5%	85 992	49.7%	40 365	50.4%	5.0%
Remuneration of councillors	10 714	2 493	23.3%	2 547	23.8%	5 040	47.0%	2 452	46.7%	3.9%
Debt impairment	28 000	-	-	29 756	106.3%	29 756	106.3%	-	-	(100.0%)
Depreciation and asset impairment	33 573	-	-	109 906	327.4%	109 906	327.4%	-	-	(100.0%)
Finance charges	1 745	0	-	1 026	58.8%	1 026	58.8%	260	8.2%	294.9%
Bulk purchases	74 000	18 571	25.1%	12 507	16.9%	31 078	42.0%	11 210	37.4%	11.6%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	33 682	2 202	6.5%	5 903	17.5%	8 105	24.1%	5 084	29.2%	16.1%
Transfers and grants	2 763	380	13.8%	19	.7%	399	14.4%	4 176	49.8%	(99.5%)
Other expenditure	83 477	13 744	16.5%	12 629	15.1%	26 372	31.6%	15 611	50.0%	(19.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	9 657	39 591		(90 317)		(50 726)		46 831		
Transfers recognised - capital	79 552	43 494	54.7%	11 145	14.0%	54 639	68.7%	-	37.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	89 209	83 085		(79 172)		3 913		46 831		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	89 209	83 085		(79 172)		3 913		46 831		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	89 209	83 085		(79 172)		3 913		46 831		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	89 209	83 085		(79 172)		3 913		46 831		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	89 052	24 311	27.3%	27 687	31.1%	51 998	58.4%	15 605	29.7%	77.4%
National Government	79 552	24 285	30.5%	27 687	34.8%	51 972	65.3%	15 484	51.1%	78.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	79 552	24 285	30.5%	27 687	34.8%	51 972	65.3%	15 484	51.1%	78.8%
Borrowing	9 500	-	-	-	-	-	-	-	-	-
Internally generated funds	-	26	-	-	-	26	-	122	13.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	89 052	24 311	27.3%	27 687	31.1%	51 998	58.4%	15 605	29.7%	77.4%
Governance and Administration	9 500	26	.3%	-	-	26	.3%	188	4.8%	(100.0%)
Executive & Council	-	26	-	-	-	26	-	36	1.7%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	11	1.8%	(100.0%)
Corporate Services	9 500	-	-	-	-	-	-	142	17.1%	(100.0%)
Community and Public Safety	7 049	2 354	33.4%	6 399	90.8%	8 753	124.2%	958	25.9%	567.9%
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	7 049	2 354	33.4%	6 399	90.8%	8 753	124.2%	952	29.5%	572.1%
Public Safety	-	-	-	-	-	-	-	6	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 424	1 286	17.3%	8 501	114.5%	9 787	131.8%	9 238	42.2%	(8.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	7 424	1 286	17.3%	8 501	114.5%	9 787	131.8%	9 238	42.2%	(8.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	65 079	20 646	31.7%	12 786	19.6%	33 432	51.4%	5 221	18.8%	144.9%
Electricity	6 000	4 259	71.0%	1 287	21.5%	5 546	92.4%	-	-	(100.0%)
Water	30 716	15 805	51.5%	11 499	37.4%	27 304	88.9%	3 669	-	213.4%
Waste Water Management	13 734	223	1.6%	-	-	223	1.6%	1 552	17.9%	(100.0%)
Waste Management	14 630	358	2.5%	-	-	358	2.5%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget	2016/17 First Quarter		2016/17 Second Quarter		2016/17 Year to Date		2015/16 Second Quarter		Q2 of 2015/16 to Q2 of 2016/17
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	444 968	146 566	32.9%	126 454	28.4%	273 020	61.4%	122 434	60.8%	3.3%
Property rates, penalties and collection charges	33 188	2 081	6.3%	7 848	23.6%	9 929	29.9%	5 590	43.0%	40.4%
Service charges	147 733	22 148	15.0%	24 097	16.3%	46 245	31.3%	24 550	36.4%	(1.8%)
Other revenue	4 551	24 424	536.6%	12 095	265.7%	36 520	802.4%	17 183	650.4%	(29.6%)
Government - operating	164 563	69 811	42.4%	55 713	33.9%	125 524	76.3%	61 716	78.7%	(9.7%)
Government - capital	79 552	26 583	33.4%	25 775	32.4%	52 358	65.8%	12 672	61.4%	103.4%
Interest	15 341	1 478	9.6%	926	6.0%	2 405	15.7%	723	7.3%	28.1%
Dividends	40	40	99.6%	-	-	40	99.6%	-	103.5%	-
Payments	(357 682)	(109 748)	30.7%	(98 962)	27.7%	(208 710)	58.4%	(84 800)	49.6%	16.7%
Suppliers and employees	(353 175)	(109 368)	31.0%	(97 917)	27.7%	(207 285)	58.7%	(79 934)	49.8%	22.5%
Finance charges	(1 745)	(0)	-	(1 026)	58.8%	(1 026)	58.8%	(690)	21.5%	48.7%
Transfers and grants	(2 763)	(380)	13.8%	(19)	.7%	(399)	14.4%	(4 176)	49.8%	(99.5%)
Net Cash from/(used) Operating Activities	87 286	36 818	42.2%	27 492	31.5%	64 310	73.7%	37 635	139.1%	(26.9%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(89 052)	(17 715)	19.9%	(23 687)	26.6%	(41 401)	46.5%	(15 676)	35.8%	51.1%
Capital assets	(89 052)	(17 715)	19.9%	(23 687)	26.6%	(41 401)	46.5%	(15 676)	35.8%	51.1%
Net Cash from/(used) Investing Activities	(89 052)	(17 715)	19.9%	(23 687)	26.6%	(41 401)	46.5%	(15 676)	36.4%	51.1%
Cash Flow from Financing Activities										
Receipts	-	(31)	-	(0)	-	(32)	-	50	.6%	(100.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(31)	-	(0)	-	(32)	-	50	-	(100.6%)
Payments	(2 871)	-	-	-	-	-	-	(260)	6.6%	(100.0%)
Repayment of borrowing	(2 871)	-	-	-	-	-	-	(260)	6.6%	(100.0%)
Net Cash from/(used) Financing Activities	(2 871)	(31)	1.1%	(0)	-	(32)	1.1%	(210)	(.3%)	(99.9%)
Net Increase/(Decrease) in cash held	(4 638)	19 072	(411.2%)	3 805	(82.0%)	22 877	(493.3%)	21 749	(1 601.1%)	(82.5%)
Cash/cash equivalents at the year begin:	3 702	3 661	98.9%	22 733	614.1%	3 661	98.9%	23 683	8.6%	(4.0%)
Cash/cash equivalents at the year end:	(936)	22 733	(2 429.3%)	26 538	(2 835.9%)	26 538	(2 835.9%)	45 432	113.5%	(41.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 102	10.5%	3 280	4.3%	2 994	3.9%	62 559	81.3%	76 934	23.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	7 562	24.9%	1 936	6.4%	1 717	5.7%	19 139	63.1%	30 353	9.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 211	10.6%	2 684	4.6%	2 606	4.5%	46 965	80.3%	58 466	17.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	3 350	9.3%	1 534	4.3%	1 508	4.2%	29 702	82.3%	36 094	11.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 560	9.8%	2 107	4.5%	2 050	4.4%	37 872	81.3%	46 589	14.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 164	7.0%	1 957	3.3%	1 870	3.1%	51 651	86.6%	59 643	18.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 787	9.6%	(654)	(3.5%)	1 224	6.6%	16 196	87.3%	18 554	5.7%	-	-	-	-
Total By Income Source	35 736	10.9%	12 845	3.9%	13 970	4.3%	264 083	80.8%	326 634	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 374	10.9%	461	1.5%	2 290	7.4%	24 949	80.3%	31 075	9.5%	-	-	-	-
Commercial	3 863	20.1%	963	5.0%	807	4.2%	13 553	70.6%	19 185	5.9%	-	-	-	-
Households	27 787	10.3%	11 147	4.1%	10 598	3.9%	220 686	81.7%	270 217	82.7%	-	-	-	-
Other	712	11.6%	274	4.5%	274	4.5%	4 895	79.5%	6 156	1.9%	-	-	-	-
Total By Customer Group	35 736	10.9%	12 845	3.9%	13 970	4.3%	264 083	80.8%	326 634	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4 596	100.0%	-	-	-	-	-	-	4 596	41.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 497	68.3%	2 082	31.6%	17	.3%	(10)	(.1%)	6 586	58.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	9 093	81.3%	2 082	18.6%	17	.2%	(10)	(.1%)	11 183	100.0%

Contact Details

Municipal Manager	Mr S T R Ramakarane	051 933 9302
Financial Manager	Mr T G Banda	051 933 9301

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: DIHLABENG (FS192)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	704 224	195 397	27.7%	156 523	22.2%	351 920	50.0%	156 865	53.2%	(.2%)
Property rates	107 627	30 958	28.8%	18 324	17.0%	49 282	45.8%	20 850	53.9%	(12.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	218 806	54 928	25.1%	43 180	19.7%	98 109	44.8%	43 658	49.3%	(1.1%)
Service charges - water revenue	73 783	16 529	22.4%	17 489	23.7%	34 019	46.1%	18 686	44.0%	(6.4%)
Service charges - sanitation revenue	51 854	12 716	24.5%	12 817	24.7%	25 533	49.2%	11 947	50.0%	7.3%
Service charges - refuse revenue	49 034	12 132	24.7%	11 824	24.1%	23 955	48.9%	11 353	50.5%	4.1%
Service charges - other	-	231	-	384	-	616	-	371	-	3.7%
Rental of facilities and equipment	3 577	1 058	29.6%	1 204	33.7%	2 262	63.2%	985	47.7%	22.2%
Interest earned - external investments	-	20	-	9	-	29	-	11	-	(20.5%)
Interest earned - outstanding debtors	39 133	11 050	28.2%	11 748	30.0%	22 798	58.3%	9 377	54.6%	25.3%
Dividends received	-	250	-	8	-	258	-	700	-	(98.8%)
Fines	4 353	610	14.0%	119	2.7%	729	16.8%	1 653	29.5%	(92.8%)
Licences and permits	46	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	129 369	53 418	41.3%	38 186	29.5%	91 604	70.8%	36 177	69.0%	5.6%
Other own revenue	26 040	1 496	5.7%	1 230	4.7%	2 725	10.5%	1 097	26.3%	12.1%
Gains on disposal of PPE	604	-	-	-	-	-	-	-	-	-
Operating Expenditure	698 505	163 914	23.5%	115 872	16.6%	279 786	40.1%	177 047	46.4%	(34.6%)
Employee related costs	206 807	54 295	26.3%	52 521	25.4%	106 816	51.7%	49 445	53.8%	6.2%
Remuneration of councillors	11 897	2 903	24.4%	3 445	29.0%	6 348	53.4%	3 516	55.1%	(2.0%)
Debt impairment	98 869	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	77 867	-	-	-	-	-	-	-	-	-
Finance charges	7 452	5 417	72.7%	3 273	43.9%	8 690	116.6%	3 324	43.8%	(1.5%)
Bulk purchases	134 236	45 825	34.1%	3 662	2.7%	49 487	36.9%	23 964	35.9%	(84.7%)
Other Materials	23 078	14 307	62.0%	6 095	26.4%	20 402	88.4%	(1 292)	27.3%	(571.8%)
Contracted services	23 308	6 728	28.9%	5 135	22.0%	11 863	50.9%	4 393	78.8%	16.9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	114 990	34 439	29.9%	41 741	36.3%	76 180	66.2%	93 698	129.1%	(55.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 719	31 482		40 651		72 133		(20 183)		
Transfers recognised - capital	71 889	30 716	42.7%	9 931	13.8%	40 646	56.5%	9 415	52.0%	5.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	8 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	85 608	62 198		50 582		112 779		(10 767)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	85 608	62 198		50 582		112 779		(10 767)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	85 608	62 198		50 582		112 779		(10 767)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	85 608	62 198		50 582		112 779		(10 767)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	79 889	16 500	20.7%	21 570	27.0%	38 071	47.7%	13 770	19.3%	56.6%
National Government	71 889	16 500	23.0%	21 570	30.0%	38 071	53.0%	13 674	20.4%	57.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	71 889	16 500	23.0%	21 570	30.0%	38 071	53.0%	13 674	20.4%	57.7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 000	-	-	-	-	-	-	96	4.7%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	79 889	16 500	20.7%	21 570	27.0%	38 071	47.7%	13 770	19.3%	56.6%
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 505	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	4 505	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 504	16 500	100.0%	21 570	130.7%	38 071	230.7%	13 770	103.9%	56.6%
Planning and Development	-	16 500	-	21 570	-	38 071	-	13 770	-	56.6%
Road Transport	16 504	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	57 035	-	-	-	-	-	-	-	-	-
Electricity	13 721	-	-	-	-	-	-	-	-	-
Water	30 272	-	-	-	-	-	-	-	-	-
Waste Water Management	13 042	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	1 845	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	776 555	206 017	26.5%	166 445	21.4%	372 463	48.0%	163 504	52.9%	1.8%
Property rates, penalties and collection charges	107 627	30 958	28.8%	18 324	17.0%	49 282	45.8%	20 849	53.9%	(12.1%)
Service charges	394 521	96 537	24.5%	85 695	21.7%	182 232	46.2%	86 015	48.7%	(.4%)
Other revenue	34 016	3 413	10.0%	2 553	7.5%	5 967	17.5%	4 035	32.9%	(36.7%)
Government - operating	129 369	53 418	41.3%	38 186	29.5%	91 604	70.8%	33 647	69.0%	13.5%
Government - capital	71 889	10 621	14.8%	9 931	13.8%	20 551	28.6%	9 170	49.4%	8.3%
Interest	39 133	11 070	28.3%	11 757	30.0%	22 827	58.3%	9 388	54.7%	25.2%
Dividends	-	-		-		-		400	-	(100.0%)
Payments	(521 769)	(166 723)	32.0%	(97 455)	18.7%	(264 178)	50.6%	(121 847)	56.2%	(20.0%)
Suppliers and employees	(514 317)	(161 306)	31.4%	(94 182)	18.3%	(255 488)	49.7%	(118 523)	56.5%	(20.5%)
Finance charges	(7 452)	(5 417)	72.7%	(3 273)	43.9%	(8 690)	116.6%	(3 324)	44.6%	(1.5%)
Transfers and grants	-	-		-		-		-	-	
Net Cash from/(used) Operating Activities	254 786	39 294	15.4%	68 991	27.1%	108 285	42.5%	41 657	46.3%	65.6%
Cash Flow from Investing Activities										
Receipts	8 000	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	8 000	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(79 889)	-	-	-	-	-	-	-	-	-
Capital assets	(79 889)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(71 889)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	182 897	39 294	21.5%	68 991	37.7%	108 285	59.2%	41 657	68.3%	65.6%
Cash/cash equivalents at the year begin:	-	20 095	-	59 389	-	20 095	-	7 566	(82.6%)	685.0%
Cash/cash equivalents at the year end:	182 897	59 389	32.5%	128 380	70.2%	128 380	70.2%	49 222	20.5%	160.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 442	3.1%	4 663	2.7%	4 447	2.6%	158 401	91.6%	172 954	25.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	3 410	16.5%	1 694	8.2%	1 349	6.5%	14 246	68.8%	20 699	3.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 893	6.9%	2 620	4.6%	2 075	3.7%	47 953	84.8%	56 542	8.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	3 313	3.2%	2 837	2.7%	2 623	2.5%	94 602	91.5%	103 375	15.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 402	2.3%	3 207	2.2%	3 204	2.2%	136 735	93.3%	146 549	21.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 003	2.5%	4 001	2.5%	3 914	2.4%	148 016	92.5%	159 935	23.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	441	3.4%	508	3.9%	801	6.1%	11 369	86.7%	13 118	1.9%	-	-	-	-
Total By Income Source	23 904	3.6%	19 531	2.9%	18 414	2.7%	611 322	90.8%	673 171	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 556	9.5%	2 743	10.2%	2 205	8.2%	19 386	72.1%	26 890	4.0%	-	-	-	-
Commercial	5 570	9.1%	2 920	4.8%	1 556	2.6%	50 945	83.5%	60 991	9.1%	-	-	-	-
Households	15 778	2.7%	13 868	2.4%	14 653	2.5%	540 992	92.4%	585 290	86.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	23 904	3.6%	19 531	2.9%	18 414	2.7%	611 322	90.8%	673 171	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	5 852	4.5%	-	-	12 363	9.6%	111 211	85.9%	129 426	95.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 257	36.0%	1 508	43.2%	397	11.4%	333	9.5%	3 494	2.6%
Auditor-General	-	-	1 504	61.9%	924	38.1%	-	-	2 429	1.8%
Other	-	-	-	-	-	-	-	-	-	-
Total	7 109	5.3%	3 013	2.2%	13 684	10.1%	111 544	82.4%	135 349	100.0%

Contact Details

Municipal Manager	Mr Busa Molatseli	058 303 5732
Financial Manager	Mr Khiba	058 303 5732

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NKETOANA (FS193)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	307 805	89 639	29.1%	83 312	27.1%	172 951	56.2%	75 850	52.4%	9.8%
Property rates	18 429	5 308	28.8%	4 405	23.9%	9 713	52.7%	4 048	47.7%	8.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	47 973	6 661	13.9%	6 736	14.0%	13 397	27.9%	7 315	36.6%	(7.9%)
Service charges - water revenue	49 940	17 362	34.8%	20 017	40.1%	37 378	74.8%	10 991	49.8%	82.1%
Service charges - sanitation revenue	20 512	6 414	31.3%	6 487	31.6%	12 901	62.9%	11 191	69.2%	(42.0%)
Service charges - refuse revenue	20 073	6 607	32.9%	6 594	32.8%	13 201	65.8%	5 275	47.4%	25.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	326	127	38.8%	110	33.8%	237	72.6%	85	45.0%	30.0%
Interest earned - external investments	400	103	25.8%	498	124.5%	601	150.3%	202	42.5%	146.6%
Interest earned - outstanding debtors	35 727	6 513	18.2%	6 256	17.5%	12 769	35.7%	5 757	94.1%	8.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	200	56	28.0%	27	13.5%	83	41.4%	519	304.4%	(94.8%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	83 002	34 564	41.6%	26 508	31.9%	61 072	73.6%	25 420	73.6%	4.3%
Other own revenue	31 223	5 925	19.0%	5 674	18.2%	11 599	37.1%	5 047	19.7%	12.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	307 425	86 667	28.2%	189 249	61.6%	275 916	89.8%	78 199	64.3%	142.0%
Employee related costs	75 196	21 512	28.6%	22 311	29.7%	43 823	58.3%	17 049	49.1%	30.9%
Remuneration of councillors	7 063	2 862	40.5%	1 548	21.9%	4 410	62.4%	821	41.8%	88.6%
Debt impairment	41 806	27 949	66.9%	10 519	25.2%	38 468	92.0%	17 705	44.1%	(40.6%)
Depreciation and asset impairment	68 544	-	-	-	-	-	-	-	-	-
Finance charges	1 200	-	-	-	-	-	-	-	-	-
Bulk purchases	45 971	11 918	25.9%	3 226	7.0%	15 144	32.9%	10 182	33.4%	(68.3%)
Other Materials	11 213	2 892	25.8%	118 749	1 059.1%	121 640	1 084.9%	2 113	40.5%	5 518.8%
Contracted services	8 965	363	4.1%	534	6.0%	897	10.0%	1 204	30.7%	(55.6%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	47 467	19 170	40.4%	32 362	68.2%	51 533	108.6%	29 125	314.0%	11.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	380	2 972		(105 937)		(102 965)		(2 350)		
Transfers recognised - capital	64 218	11 391	17.7%	8 402	13.1%	19 793	30.8%	9 891	30.9%	(15.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	64 598	14 363		(97 535)		(83 172)		7 541		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	64 598	14 363		(97 535)		(83 172)		7 541		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	64 598	14 363		(97 535)		(83 172)		7 541		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	64 598	14 363		(97 535)		(83 172)		7 541		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	64 218	7 419	11.6%	7 587	11.8%	15 006	23.4%	7 984	21.9%	(5.0%)
National Government	64 218	6 995	10.9%	6 780	10.6%	13 775	21.4%	5 820	19.6%	16.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	64 218	6 995	10.9%	6 780	10.6%	13 775	21.4%	5 820	19.6%	16.5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	424	-	807	-	1 231	-	2 163	51.5%	(62.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	64 218	7 419	11.6%	7 587	11.8%	15 006	23.4%	7 984	21.9%	(5.0%)
Governance and Administration	-	2 561	-	3 096	-	5 657	-	254	31.8%	1 119.2%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	137	-	141	-	278	-	249	31.4%	(43.4%)
Corporate Services	-	2 424	-	2 955	-	5 379	-	5	-	57 093.6%
Community and Public Safety	15 509	3 316	21.4%	2 580	16.6%	5 896	38.0%	1 117	19.4%	131.1%
Community & Social Services	11 410	2 279	20.0%	1 541	13.5%	3 821	33.5%	-	9.9%	(100.0%)
Sport And Recreation	4 099	1 037	25.3%	1 039	25.3%	2 075	50.6%	1 117	27.8%	(7.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 919	1 248	25.4%	1 506	30.6%	2 754	56.0%	4 345	74.7%	(65.4%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	4 919	1 248	25.4%	1 506	30.6%	2 754	56.0%	4 345	74.7%	(65.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	43 790	293	.7%	405	.9%	698	1.6%	2 268	6.6%	(82.1%)
Electricity	-	4	-	-	-	4	-	1 601	49.4%	(100.0%)
Water	42 096	246	.6%	29	.1%	275	.7%	77	1.1%	(62.2%)
Waste Water Management	279	43	15.6%	-	-	43	15.6%	590	5.1%	(100.0%)
Waste Management	1 415	-	-	376	26.6%	376	26.6%	-	2.5%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	237 950	67 204	28.2%	61 159	25.7%	128 364	53.9%	64 318	35.8%	(4.9%)
Property rates, penalties and collection charges	8 780	1 958	22.3%	2 440	27.8%	4 398	50.1%	1 076	14.6%	126.7%
Service charges	63 178	12 195	19.3%	12 220	19.3%	24 415	38.6%	12 057	15.3%	1.4%
Other revenue	17 172	3 500	20.4%	3 793	22.1%	7 293	42.5%	3 524	14.2%	7.6%
Government - operating	83 002	34 820	42.0%	26 508	31.9%	61 328	73.9%	25 420	73.6%	4.3%
Government - capital	64 218	14 098	22.0%	15 714	24.5%	29 813	46.4%	21 933	62.4%	(28.4%)
Interest	1 599	633	39.6%	484	30.3%	1 117	69.9%	307	5.4%	57.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(202 725)	(59 558)	29.4%	(53 569)	26.4%	(113 126)	55.8%	(49 621)	43.8%	8.0%
Suppliers and employees	(201 525)	(59 558)	29.6%	(53 569)	26.6%	(113 126)	56.1%	(49 621)	48.6%	8.0%
Finance charges	(1 200)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	35 224	7 647	21.7%	7 591	21.6%	15 238	43.3%	14 696	22.0%	(48.3%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(64 218)	(10 931)	17.0%	(17 995)	28.0%	(28 926)	45.0%	(15 823)	42.0%	13.7%
Capital assets	(64 218)	(10 931)	17.0%	(17 995)	28.0%	(28 926)	45.0%	(15 823)	42.0%	13.7%
Net Cash from/(used) Investing Activities	(64 218)	(10 931)	17.0%	(17 995)	28.0%	(28 926)	45.0%	(15 823)	64.2%	13.7%
Cash Flow from Financing Activities										
Receipts	147	39	26.5%	27	18.5%	66	44.9%	31	-	(11.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	147	39	26.5%	27	18.5%	66	44.9%	31	-	(11.0%)
Payments	(8 637)	-	-	-	-	-	-	-	1.3%	-
Repayment of borrowing	(8 637)	-	-	-	-	-	-	-	1.3%	-
Net Cash from/(used) Financing Activities	(8 490)	39	(.5%)	27	(.3%)	66	(.8%)	31	.6%	(11.0%)
Net Increase/(Decrease) in cash held	(37 483)	(3 245)	8.7%	(10 377)	27.7%	(13 623)	36.3%	(1 096)	(22.2%)	846.6%
Cash/cash equivalents at the year begin:	7 269	7 269	100.0%	4 024	55.4%	7 269	100.0%	74 317	100.0%	(94.6%)
Cash/cash equivalents at the year end:	(30 214)	4 024	(13.3%)	(6 353)	21.0%	(6 353)	21.0%	73 221	49.8%	(108.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 051	4.0%	2 386	3.1%	2 825	3.7%	68 522	89.2%	76 785	22.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	2 403	32.3%	385	5.2%	375	5.0%	4 273	57.5%	7 436	2.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 406	5.8%	729	3.0%	608	2.5%	21 501	88.7%	24 245	7.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	1 472	3.4%	1 071	2.4%	1 020	2.3%	40 257	91.9%	43 820	12.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 397	2.9%	1 192	2.4%	1 141	2.3%	44 959	92.3%	48 688	14.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	323	100.0%	323	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 999	3.5%	3 462	2.4%	3 972	2.8%	129 397	91.2%	141 831	41.3%	-	-	-	-
Total By Income Source	14 728	4.3%	9 226	2.7%	9 941	2.9%	309 233	90.1%	343 128	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	894	19.3%	128	2.8%	410	8.9%	3 199	69.1%	4 631	1.3%	-	-	-	-
Commercial	3 407	32.2%	313	3.0%	222	2.1%	6 636	62.7%	10 577	3.1%	-	-	-	-
Households	394	18.0%	138	6.3%	168	7.7%	1 488	68.0%	2 187	.6%	-	-	-	-
Other	10 032	3.1%	8 647	2.7%	9 142	2.8%	297 910	91.5%	325 732	94.9%	-	-	-	-
Total By Customer Group	14 728	4.3%	9 226	2.7%	9 941	2.9%	309 233	90.1%	343 128	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	5 540	4.7%	-	-	5 152	4.4%	106 399	90.9%	117 091	90.7%
Bulk Water	-	-	-	-	-	-	271	100.0%	271	.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	1 859	100.0%	1 859	1.4%
Trade Creditors	1	-	-	-	1	-	5 543	100.0%	5 546	4.3%
Auditor-General	223	31.0%	-	-	-	-	495	69.0%	718	.6%
Other	(2 814)	(76.5%)	279	7.6%	1 889	51.3%	4 326	117.5%	3 681	2.8%
Total	2 949	2.3%	279	.2%	7 043	5.5%	118 894	92.0%	129 165	100.0%

Contact Details

Municipal Manager	Mr Lekgetho Mokgatlhe	058 863 2811
Financial Manager	Mr T G Makgale	058 863 2811

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MALUTI-A-PHOFUNG (FS194)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	1 627 865	427 544	26.3%	299 758	18.4%	727 302	44.7%	332 769	40.7%	(9.9%)
Property rates	207 596	65 044	31.3%	15 126	7.3%	80 169	38.6%	38 424	38.1%	(60.6%)
Property rates - penalties and collection charges	-	-		-		-		-	-	-
Service charges - electricity revenue	568 818	80 213	14.1%	57 858	10.2%	138 072	24.3%	58 796	25.6%	(1.6%)
Service charges - water revenue	73 882	14 129	19.1%	19 479	26.4%	33 608	45.5%	19 334	45.3%	.7%
Service charges - sanitation revenue	39 224	8 170	20.8%	8 216	20.9%	16 386	41.8%	8 790	46.4%	(6.5%)
Service charges - refuse revenue	32 860	7 448	22.7%	7 433	22.6%	14 881	45.3%	7 956	47.7%	(6.6%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 058	198	9.6%	516	25.1%	714	34.7%	1 977	152.1%	(73.9%)
Interest earned - external investments	2 400	818	34.1%	575	24.0%	1 393	58.1%	476	43.6%	20.8%
Interest earned - outstanding debtors	26 500	6 945	26.2%	7 671	28.9%	14 616	55.2%	6 805	55.9%	12.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	6 055	822	13.6%	1 593	26.3%	2 415	39.9%	176	1.6%	805.8%
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	564 907	215 437	38.1%	170 199	30.1%	385 636	68.3%	176 830	88.5%	(3.7%)
Other own revenue	103 565	28 321	27.3%	11 091	10.7%	39 412	38.1%	13 205	6.0%	(16.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 555 465	247 691	15.9%	213 653	13.7%	461 345	29.7%	283 339	31.6%	(24.6%)
Employee related costs	447 899	108 656	24.3%	109 118	24.4%	217 773	48.6%	90 670	50.8%	20.3%
Remuneration of councillors	24 098	5 083	21.1%	5 766	23.9%	10 849	45.0%	5 466	46.3%	5.5%
Debt impairment	70 050	2 934	4.2%	398	.6%	3 332	4.8%	214	3.0%	85.9%
Depreciation and asset impairment	50 000	-	-	-	-	-	-	0	-	(100.0%)
Finance charges	6 000	2 258	37.6%	(1 832)	(30.5%)	425	7.1%	345	9.7%	(630.4%)
Bulk purchases	400 838	-	-	26 316	6.6%	26 316	6.6%	35 958	15.3%	(26.8%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	87 140	9 564	11.0%	15 265	17.5%	24 829	28.5%	20 756	78.8%	(26.5%)
Transfers and grants	105 000	8 755	8.3%	8 745	8.3%	17 500	16.7%	41 894	32.5%	(79.1%)
Other expenditure	364 439	110 442	30.3%	49 878	13.7%	160 320	44.0%	88 035	49.3%	(43.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	72 400	179 853		86 105		265 958		49 430		
Transfers recognised - capital	185 520	94 688	51.0%	42 200	22.7%	136 888	73.8%	61 874	41.9%	(31.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	257 920	274 541		128 305		402 846		111 304		
Taxation	-	-	-	-	-	-	-	0	-	(100.0%)
Surplus/(Deficit) after taxation	257 920	274 541		128 305		402 846		111 304		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	257 920	274 541		128 305		402 846		111 304		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	257 920	274 541		128 305		402 846		111 304		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	257 920	38 661	15.0%	58 452	22.7%	97 113	37.7%	63 090	21.9%	(7.4%)
National Government	185 520	29 202	15.7%	42 427	22.9%	71 629	38.6%	44 343	29.4%	(4.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	185 520	29 202	15.7%	42 427	22.9%	71 629	38.6%	44 343	23.9%	(4.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	72 400	9 459	13.1%	16 025	22.1%	25 484	35.2%	18 747	17.9%	(14.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	257 920	38 661	15.0%	58 452	22.7%	97 113	37.7%	63 090	21.9%	(7.4%)
Governance and Administration	6 000	2 022	33.7%	331	5.5%	2 353	39.2%	242	31.9%	37.0%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	39	19.8%	(100.0%)
Corporate Services	6 000	2 022	33.7%	331	5.5%	2 353	39.2%	202	-	63.7%
Community and Public Safety	73 787	13 649	18.5%	26 669	36.1%	40 318	54.6%	7 105	15.3%	275.4%
Community & Social Services	30 594	10 231	33.4%	11 663	38.1%	21 894	71.6%	3 722	55.6%	213.4%
Sport And Recreation	34 793	3 418	9.8%	13 956	40.1%	17 374	49.9%	3 184	16.3%	338.3%
Public Safety	7 800	-	-	1 050	13.5%	1 050	13.5%	199	.5%	428.0%
Housing	600	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	86 782	14 629	16.9%	16 728	19.3%	31 357	36.1%	19 359	20.8%	(13.6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	86 782	14 629	16.9%	16 728	19.3%	31 357	36.1%	19 359	41.2%	(13.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	77 608	5 171	6.7%	13 416	17.3%	18 587	23.9%	35 871	25.4%	(62.6%)
Electricity	10 048	1 943	19.3%	1 866	18.6%	3 808	37.9%	9 219	29.4%	(79.8%)
Water	50 168	1 719	3.4%	10 540	21.0%	12 259	24.4%	12 970	18.6%	(18.7%)
Waste Water Management	17 391	1 509	8.7%	1 010	5.8%	2 519	14.5%	13 681	53.0%	(92.6%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	13 744	3 190	23.2%	1 309	9.5%	4 499	32.7%	514	27.1%	154.5%

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	1 813 385	443 823	24.5%	316 506	17.5%	760 329	41.9%	407 929	40.9%	(22.4%)
Property rates, penalties and collection charges	207 596	10 859	5.2%	24 300	11.7%	35 160	16.9%	38 863	16.7%	(37.5%)
Service charges	714 784	79 918	11.2%	55 550	7.8%	135 468	19.0%	96 518	25.9%	(42.4%)
Other revenue	111 678	35 159	31.5%	16 010	14.3%	51 169	45.8%	33 361	12.2%	(52.0%)
Government - operating	564 907	215 437	38.1%	170 199	30.1%	385 636	68.3%	176 837	111.0%	(3.8%)
Government - capital	185 520	94 688	51.0%	42 200	22.7%	136 888	73.8%	61 874	41.9%	(31.8%)
Interest	28 900	7 763	26.9%	8 246	28.5%	16 009	55.4%	476	4.8%	1 631.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 429 415)	(391 873)	27.4%	(286 286)	20.0%	(678 159)	47.4%	(337 800)	47.9%	(15.2%)
Suppliers and employees	(1 324 415)	(382 870)	28.9%	(265 686)	20.1%	(648 556)	49.0%	(295 906)	49.5%	(10.2%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(105 000)	(9 004)	8.6%	(20 600)	19.6%	(29 603)	28.2%	(41 894)	40.6%	(50.8%)
Net Cash from/(used) Operating Activities	383 970	51 950	13.5%	30 220	7.9%	82 170	21.4%	70 129	25.0%	(56.9%)
Cash Flow from Investing Activities										
Receipts	6 000	(3 945)	(65.8%)	26 378	439.6%	22 433	373.9%	26 726	2 331.5%	(1.3%)
Proceeds on disposal of PPE	6 000	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(3 945)	-	26 378	-	22 433	-	26 726	-	(1.3%)
Payments	(257 920)	(38 661)	15.0%	(49 694)	19.3%	(88 355)	34.3%	(63 090)	39.2%	(21.2%)
Capital assets	(257 920)	(38 661)	15.0%	(49 694)	19.3%	(88 355)	34.3%	(63 090)	39.2%	(21.2%)
Net Cash from/(used) Investing Activities	(251 920)	(42 606)	16.9%	(23 316)	9.3%	(65 922)	26.2%	(36 364)	26.4%	(35.9%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(6 000)	(1 999)	33.3%	-	-	(1 999)	33.3%	-	-	-
Repayment of borrowing	(6 000)	(1 999)	33.3%	-	-	(1 999)	33.3%	-	-	-
Net Cash from/(used) Financing Activities	(6 000)	(1 999)	33.3%	-	-	(1 999)	33.3%	-	-	-
Net Increase/(Decrease) in cash held	126 050	7 345	5.8%	6 904	5.5%	14 249	11.3%	33 765	22.7%	(79.6%)
Cash/cash equivalents at the year begin:	3 000	8 592	286.4%	15 937	531.2%	8 592	286.4%	11 296	(174.9%)	41.1%
Cash/cash equivalents at the year end:	129 050	15 937	12.3%	22 841	17.7%	22 841	17.7%	45 061	20.1%	(49.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 536	2.4%	7 532	2.4%	6 860	2.2%	295 363	93.1%	317 291	32.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	8 526	7.0%	6 455	5.3%	6 514	5.4%	99 534	82.2%	121 030	12.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 590	4.8%	8 907	3.7%	11 628	4.8%	208 804	86.7%	240 928	24.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	3 235	2.5%	2 968	2.3%	2 802	2.2%	119 227	93.0%	128 233	13.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 984	2.2%	2 777	2.1%	2 649	2.0%	126 776	93.8%	135 186	13.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	372	.8%	214	.5%	81	.2%	43 372	98.5%	44 039	4.5%	-	-	-	-
Total By Income Source	34 243	3.5%	28 854	2.9%	30 535	3.1%	893 075	90.5%	986 707	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	12 586	10.9%	12 594	10.9%	12 844	11.2%	77 015	66.9%	115 038	11.7%	-	-	-	-
Commercial	10 005	5.2%	6 012	3.1%	9 411	4.9%	167 194	86.8%	192 622	19.5%	-	-	-	-
Households	12 035	1.9%	12 187	1.9%	11 369	1.8%	591 776	94.3%	627 367	63.6%	-	-	-	-
Other	(383)	(.7%)	(1 938)	(3.8%)	(3 088)	(6.0%)	57 091	110.5%	51 680	5.2%	-	-	-	-
Total By Customer Group	34 243	3.5%	28 854	2.9%	30 535	3.1%	893 075	90.5%	986 707	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	33 608	2.0%	36 768	2.2%	45 690	2.7%	1 576 321	93.1%	1 692 386	94.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	4 508	100.0%	-	-	-	-	-	-	4 508	.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 742	100.0%	-	-	-	-	-	-	3 742	.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 463	100.0%	-	-	-	-	-	-	15 463	.9%
Auditor-General	61	14.7%	-	-	-	-	354	85.3%	415	-
Other	7 499	9.0%	13 397	16.1%	3 406	4.1%	58 978	70.8%	83 280	4.6%
Total	64 881	3.6%	50 165	2.8%	49 096	2.7%	1 635 653	90.9%	1 799 794	100.0%

Contact Details

Municipal Manager	Adv MR Tsupa	058 718 3767
Financial Manager	Mr M A Mofokeng	058 718 3709

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: PHUMELELA (FS195)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	125 686	45 715	36.4%	39 910	31.8%	85 625	68.1%	23 591	48.2%	69.2%
Property rates	11 993	6 963	58.1%	1 474	12.3%	8 437	70.3%	1 401	42.1%	5.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	9 209	2 242	24.4%	1 879	20.4%	4 122	44.8%	1 940	44.2%	(3.1%)
Service charges - water revenue	7 710	2 010	26.1%	3 483	45.2%	5 493	71.2%	1 691	33.2%	106.0%
Service charges - sanitation revenue	6 885	1 954	28.4%	2 255	32.7%	4 209	61.1%	2 095	32.8%	7.6%
Service charges - refuse revenue	6 570	1 852	28.2%	2 130	32.4%	3 982	60.6%	2 009	30.5%	6.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 593	1 010	22.0%	7 264	158.2%	8 274	180.2%	971	84.1%	648.0%
Interest earned - external investments	244	4	1.5%	472	193.5%	476	195.0%	5	5.0%	8 885.2%
Interest earned - outstanding debtors	11 928	2 299	19.3%	2 228	18.7%	4 527	38.0%	2 000	41.3%	11.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	75	3	4.3%	1	.8%	4	5.1%	2	23.0%	(74.5%)
Licences and permits	28	6	20.0%	6	19.8%	11	39.8%	6	73.9%	(13.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	62 840	27 189	43.3%	18 641	29.7%	45 830	72.9%	10 322	59.6%	80.6%
Other own revenue	3 612	183	5.1%	78	2.2%	260	7.2%	1 149	78.1%	(93.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	125 635	26 765	21.3%	39 305	31.3%	66 070	52.6%	35 029	40.3%	12.2%
Employee related costs	66 871	13 874	20.7%	13 406	20.0%	27 280	40.8%	13 400	49.7%	-
Remuneration of councillors	4 805	1 134	23.6%	1 119	23.3%	2 253	46.9%	1 092	57.4%	2.5%
Debt impairment	1 006	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 984	-	-	-	-	-	-	-	-	-
Finance charges	634	-	-	-	-	-	-	-	-	-
Bulk purchases	17 125	5 926	34.6%	9 004	52.6%	14 931	87.2%	8 282	56.7%	8.7%
Other Materials	-	49	-	-	-	49	-	-	-	-
Contracted services	2 900	-	-	1 278	44.1%	1 278	44.1%	1 309	57.1%	(2.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	30 311	5 782	19.1%	14 497	47.8%	20 279	66.9%	10 947	30.7%	32.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	51	18 949		605		19 554		(11 438)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	51	18 949		605		19 554		(11 438)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	51	18 949		605		19 554		(11 438)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	51	18 949		605		19 554		(11 438)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	51	18 949		605		19 554		(11 438)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	47 530	7 745	16.3%	8 209	17.3%	15 954	33.6%	10 335	29.2%	(20.6%)
National Government	47 530	7 714	16.2%	8 209	17.3%	15 923	33.5%	10 305	29.3%	(20.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	47 530	7 714	16.2%	8 209	17.3%	15 923	33.5%	10 305	29.3%	(20.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	31	-	-	-	31	-	30	11.4%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	47 530	7 745	16.3%	8 209	17.3%	15 954	33.6%	10 335	29.2%	(20.6%)
Governance and Administration	-	94	-	-	-	94	-	15	-	(100.0%)
Executive & Council	-	22	-	-	-	22	-	8	-	(100.0%)
Budget & Treasury Office	-	55	-	-	-	55	-	-	-	-
Corporate Services	-	17	-	-	-	17	-	7	-	(100.0%)
Community and Public Safety	2 421	15	.6%	1 521	62.8%	1 536	63.4%	2 695	91.0%	(43.6%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 421	15	.6%	1 521	62.8%	1 536	63.4%	2 695	92.7%	(43.6%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 296	-	-	-	-	-	-	1 430	30.0%	(100.0%)
Planning and Development	1 005	-	-	-	-	-	-	-	-	-
Road Transport	4 291	-	-	-	-	-	-	1 430	36.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	39 814	7 636	19.2%	6 688	16.8%	14 325	36.0%	6 195	23.2%	8.0%
Electricity	750	757	100.9%	-	-	757	100.9%	1 754	33.8%	(100.0%)
Water	39 064	6 879	17.6%	6 688	17.1%	13 568	34.7%	4 439	17.5%	50.7%
Waste Water Management	-	-	-	-	-	-	-	2	43.0%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	156 902	47 758	30.4%	37 149	23.7%	84 908	54.1%	37 120	48.8%	.1%
Property rates, penalties and collection charges	9 594	2 903	30.3%	2 723	28.4%	5 625	58.6%	2 247	24.7%	21.2%
Service charges	24 162	4 910	20.3%	4 784	19.8%	9 695	40.1%	3 864	19.7%	23.8%
Other revenue	3 648	1 301	35.7%	935	25.6%	2 236	61.3%	6 301	308.0%	(85.2%)
Government - operating	62 840	27 189	43.3%	18 641	29.7%	45 830	72.9%	10 322	60.2%	80.6%
Government - capital	47 530	11 455	24.1%	10 067	21.2%	21 522	45.3%	14 385	58.5%	(30.0%)
Interest	9 129	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(130 255)	(20 758)	15.9%	(27 189)	20.9%	(47 947)	36.8%	(26 400)	47.3%	3.0%
Suppliers and employees	(129 621)	(20 601)	15.9%	(26 972)	20.8%	(47 573)	36.7%	(26 296)	46.7%	2.6%
Finance charges	(634)	(157)	24.8%	(217)	34.2%	(375)	59.1%	(104)	123.3%	108.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	26 647	27 000	101.3%	9 960	37.4%	36 960	138.7%	10 720	51.8%	(7.1%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(47 530)	(7 745)	16.3%	(8 209)	17.3%	(15 954)	33.6%	(10 335)	29.1%	(20.6%)
Capital assets	(47 530)	(7 745)	16.3%	(8 209)	17.3%	(15 954)	33.6%	(10 335)	29.1%	(20.6%)
Net Cash from/(used) Investing Activities	(47 530)	(7 745)	16.3%	(8 209)	17.3%	(15 954)	33.6%	(10 335)	29.1%	(20.6%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(920)	-	-	(102)	11.1%	(102)	11.1%	(120)	1.2%	(14.5%)
Repayment of borrowing	(920)	-	-	(102)	11.1%	(102)	11.1%	(120)	1.2%	(14.5%)
Net Cash from/(used) Financing Activities	(920)	-	-	(102)	11.1%	(102)	11.1%	(120)	1.2%	(14.5%)
Net Increase/(Decrease) in cash held	(21 803)	19 255	(88.3%)	1 648	(7.6%)	20 904	(95.9%)	265	397.4%	522.0%
Cash/cash equivalents at the year begin:	(3 225)	16 080	(498.6%)	35 335	(1 095.8%)	16 080	(498.6%)	18 498	(6.6%)	91.0%
Cash/cash equivalents at the year end:	(25 028)	35 335	(141.2%)	36 984	(147.8%)	36 984	(147.8%)	18 763	(581.9%)	97.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(260)	(.7%)	641	1.7%	2 280	5.9%	35 702	93.1%	38 363	20.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	(282)	(7.7%)	233	6.4%	88	2.4%	3 616	98.9%	3 655	1.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(695)	(3.3%)	425	2.0%	302	1.4%	20 993	99.8%	21 025	11.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	(62)	(.2%)	654	1.6%	554	1.4%	38 621	97.1%	39 768	21.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(50)	(.1%)	608	1.5%	516	1.3%	38 949	97.3%	40 024	21.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(4)	-	566	5.3%	96	.9%	10 089	93.9%	10 748	5.7%	-	-	-	-
Interest on Arrear Debtor Accounts	4 977	14.3%	-	-	-	-	29 858	85.7%	34 835	18.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(114)	(22.7%)	25	5.0%	20	4.1%	570	113.7%	501	.3%	-	-	-	-
Total By Income Source	3 510	1.9%	3 151	1.7%	3 858	2.0%	178 399	94.4%	188 918	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(234)	(20.9%)	121	10.8%	140	12.5%	1 095	97.6%	1 123	.6%	-	-	-	-
Commercial	90	1.3%	425	6.3%	193	2.9%	5 991	89.4%	6 698	3.5%	-	-	-	-
Households	3 654	2.1%	2 586	1.5%	3 513	2.0%	166 726	94.5%	176 478	93.4%	-	-	-	-
Other	1	-	19	.4%	12	.3%	4 587	99.3%	4 619	2.4%	-	-	-	-
Total By Customer Group	3 510	1.9%	3 151	1.7%	3 858	2.0%	178 399	94.4%	188 918	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2 102	3.5%	2 200	3.7%	2 463	4.1%	52 596	88.6%	59 361	54.1%
Bulk Water	-	-	-	-	-	-	36 229	100.0%	36 229	33.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 022	11.3%	635	7.0%	412	4.5%	6 982	77.1%	9 051	8.2%
Auditor-General	11	.2%	620	12.0%	502	9.7%	4 027	78.0%	5 161	4.7%
Other	-	-	-	-	-	-	-	-	-	-
Total	3 135	2.9%	3 455	3.1%	3 377	3.1%	99 834	90.9%	109 801	100.0%

Contact Details

Municipal Manager	Mr Bruce William Kannemeyer	058 913 8314
Financial Manager	Mr S A Nyapholi	058 913 8300

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANTSOPA (FS196)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	207 999	11 023	5.3%	54 151	26.0%	65 175	31.3%	77 132	52.8%	(29.8%)
Property rates	13 701	106	.8%	(34)	(.2%)	72	.5%	(8)	93.8%	341.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	45 023	3 085	6.9%	7 067	15.7%	10 152	22.5%	56 952	155.2%	(87.6%)
Service charges - water revenue	33 717	2 608	7.7%	7 779	23.1%	10 387	30.8%	10 714	56.9%	(27.4%)
Service charges - sanitation revenue	15 955	1 903	11.9%	5 916	37.1%	7 819	49.0%	2 736	35.8%	116.2%
Service charges - refuse revenue	10 730	1 232	11.5%	3 765	35.1%	4 997	46.6%	1 651	35.8%	128.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 230	96	7.8%	217	17.7%	313	25.5%	186	43.7%	16.6%
Interest earned - external investments	316	4	1.4%	346	109.5%	350	110.9%	46	38.6%	648.4%
Interest earned - outstanding debtors	13 734	1 824	13.3%	5 735	41.8%	7 559	55.0%	3 056	30.3%	87.7%
Dividends received	20	-	-	-	-	-	-	-	-	-
Fines	1 015	-	-	-	-	-	-	4	.9%	(100.0%)
Licences and permits	-	-	-	0	-	0	-	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	71 511	-	-	23 069	32.3%	23 069	32.3%	-	-	(100.0%)
Other own revenue	1 048	166	15.8%	290	27.7%	456	43.5%	1 794	368.0%	(83.8%)
Gains on disposal of PPE	-	-	-	0	-	0	-	-	-	(100.0%)
Operating Expenditure	206 240	30 529	14.8%	64 332	31.2%	94 861	46.0%	28 475	27.6%	125.9%
Employee related costs	80 256	12 540	15.6%	19 293	24.0%	31 833	39.7%	12 989	42.4%	48.5%
Remuneration of councillors	6 794	863	12.7%	1 484	21.8%	2 347	34.5%	908	34.9%	63.5%
Debt impairment	28 884	-	-	14 442	50.0%	14 442	50.0%	-	-	(100.0%)
Depreciation and asset impairment	3 939	-	-	1 970	50.0%	1 970	50.0%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	39 366	10 665	27.1%	10 415	26.5%	21 080	53.5%	5 377	40.0%	93.7%
Other Materials	6 358	908	14.3%	881	13.9%	1 789	28.1%	654	12.1%	34.8%
Contracted services	3 000	920	30.7%	4 741	158.0%	5 661	188.7%	3 798	168.1%	24.8%
Transfers and grants	1 764	221	12.5%	342	19.4%	563	31.9%	693	9.1%	(50.7%)
Other expenditure	35 880	4 411	12.3%	10 765	30.0%	15 176	42.3%	4 055	22.4%	165.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 759	(19 506)		(10 181)		(29 687)		48 658		
Transfers recognised - capital	56 668	-	-	6 278	11.1%	6 278	11.1%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	58 427	(19 506)		(3 904)		(23 409)		48 658		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	58 427	(19 506)		(3 904)		(23 409)		48 658		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	58 427	(19 506)		(3 904)		(23 409)		48 658		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	58 427	(19 506)		(3 904)		(23 409)		48 658		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	58 418	3 978	6.8%	5 233	9.0%	9 211	15.8%	3 866	17.6%	35.4%
National Government	56 668	3 969	7.0%	4 557	8.0%	8 526	15.0%	3 778	35.1%	20.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	56 668	3 969	7.0%	4 557	8.0%	8 526	15.0%	3 778	14.9%	20.6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 750	9	.5%	676	38.6%	685	39.1%	88	55.5%	669.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	58 418	3 978	6.8%	5 233	9.0%	9 211	15.8%	3 866	17.6%	35.4%
Governance and Administration	500	9	1.8%	664	132.9%	673	134.7%	88	35.9%	656.3%
Executive & Council	500	-	-	466	93.2%	466	93.2%	-	-	(100.0%)
Budget & Treasury Office	-	9	-	-	-	9	-	16	-	(100.0%)
Corporate Services	-	-	-	198	-	198	-	72	37.9%	175.3%
Community and Public Safety	4 897	1 746	35.7%	402	8.2%	2 149	43.9%	1 271	23.7%	(68.3%)
Community & Social Services	909	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 988	1 746	43.8%	402	10.1%	2 149	53.9%	1 271	-	(68.3%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 661	2 194	17.3%	1 031	8.1%	3 226	25.5%	1 128	35.8%	(8.6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	12 661	2 194	17.3%	1 031	8.1%	3 226	25.5%	1 128	35.8%	(8.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	40 360	28	.1%	3 135	7.8%	3 163	7.8%	1 379	5.4%	127.3%
Electricity	2 750	-	-	-	-	-	-	-	-	-
Water	34 060	28	.1%	3 135	9.2%	3 163	9.3%	428	2.0%	633.1%
Waste Water Management	3 550	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	951	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	238 858	57 308	24.0%	46 068	19.3%	103 376	43.3%	60 511	75.4%	(23.9%)
Property rates, penalties and collection charges	10 960	1 735	15.8%	2 649	24.2%	4 384	40.0%	2 299	41.3%	15.2%
Service charges	83 376	11 567	13.9%	10 513	12.6%	22 080	26.5%	13 905	36.2%	(24.4%)
Other revenue	2 273	8 356	367.5%	769	33.8%	9 125	401.4%	1 222	95.5%	(37.0%)
Government - operating	71 511	30 295	42.4%	22 165	31.0%	52 460	73.4%	26 882	117.4%	(17.5%)
Government - capital	56 668	5 350	9.4%	9 970	17.6%	15 320	27.0%	16 088	78.0%	(38.0%)
Interest	14 050	5	-	1	-	7	-	115	20.8%	(98.9%)
Dividends	20	-	-	-	-	-	-	-	-	-
Payments	(188 095)	(50 042)	26.6%	(38 436)	20.4%	(88 478)	47.0%	(48 328)	53.4%	(20.5%)
Suppliers and employees	(188 095)	(50 042)	26.6%	(38 094)	20.3%	(88 136)	46.9%	(42 562)	49.9%	(10.5%)
Finance charges	-	-	-	-	-	-	-	(5 397)	-	(100.0%)
Transfers and grants	-	-	-	(342)	-	(342)	-	(369)	-	(7.5%)
Net Cash from/(used) Operating Activities	50 763	7 266	14.3%	7 632	15.0%	14 898	29.3%	12 183	154.8%	(37.4%)
Cash Flow from Investing Activities										
Receipts	-	12 772	-	(618)	-	12 154	-	(4 262)	-	(85.5%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	12 772	-	(618)	-	12 154	-	(4 262)	-	(85.5%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(58 418)	(20 209)	34.6%	(7 225)	12.4%	(27 434)	47.0%	(8 505)	26.2%	(15.1%)
Capital assets	(58 418)	(20 209)	34.6%	(7 225)	12.4%	(27 434)	47.0%	(8 505)	26.2%	(15.1%)
Net Cash from/(used) Investing Activities	(58 418)	(7 437)	12.7%	(7 843)	13.4%	(15 280)	26.2%	(12 767)	147.6%	(38.6%)
Cash Flow from Financing Activities										
Receipts	-	-	-	10	-	10	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	10	-	10	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	10	-	10	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(7 655)	(171)	2.2%	(201)	2.6%	(372)	4.9%	(584)	(25 959.7%)	(65.6%)
Cash/cash equivalents at the year begin:	5	622	12 443.6%	451	9 024.9%	622	12 443.6%	3 880	(1 499.4%)	(88.4%)
Cash/cash equivalents at the year end:	(7 650)	451	(5.9%)	250	(3.3%)	250	(3.3%)	3 296	(41 272.2%)	(92.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 435	4.1%	3 332	3.9%	3 618	4.3%	74 199	87.7%	84 583	28.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	2 553	10.0%	1 974	7.7%	1 756	6.9%	19 212	75.4%	25 496	8.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 116	4.1%	807	3.0%	662	2.5%	24 317	90.4%	26 901	9.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	2 916	3.3%	2 625	3.0%	2 495	2.8%	80 232	90.9%	88 268	29.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 867	3.0%	1 684	2.7%	1 592	2.5%	57 709	91.8%	62 851	21.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	48	1.5%	44	1.4%	41	1.3%	3 061	95.8%	3 194	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	77	1.7%	54	1.2%	51	1.1%	4 396	96.0%	4 578	1.5%	-	-	-	-
Total By Income Source	12 013	4.1%	10 519	3.6%	10 214	3.5%	263 126	88.9%	295 871	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	741	5.8%	777	6.1%	795	6.3%	10 398	81.8%	12 710	4.3%	-	-	-	-
Commercial	1 115	7.3%	940	6.1%	659	4.3%	12 665	82.4%	15 379	5.2%	-	-	-	-
Households	10 156	3.8%	8 802	3.3%	8 760	3.3%	240 043	89.6%	267 761	90.5%	-	-	-	-
Other	0	1.5%	0	1.3%	0	1.3%	20	96.0%	21	-	-	-	-	-
Total By Customer Group	12 013	4.1%	10 519	3.6%	10 214	3.5%	263 126	88.9%	295 871	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	4 321	4.4%	4 445	4.5%	89 429	91.1%	98 196	90.1%
Bulk Water	-	-	52	9.2%	42	7.6%	466	83.2%	560	.5%
PAYE deductions	809	100.0%	-	-	-	-	-	-	809	.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	269	100.0%	-	-	-	-	-	-	269	.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(6)	39.7%	35	(239.9%)	2	(15.6%)	(46)	315.8%	(15)	-
Auditor-General	2 307	100.0%	-	-	-	-	0	-	2 307	2.1%
Other	71	1.0%	28	.4%	328	4.8%	6 454	93.8%	6 881	6.3%
Total	3 451	3.2%	4 436	4.1%	4 818	4.4%	96 304	88.3%	109 008	100.0%

Contact Details

Municipal Manager	Mr S M Selepe	051 924 0654
Financial Manager	Mr A M Makoae	051 924 0654

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: THABO MOFUTSANYANA (DC19)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	107 116	43 804	40.9%	35 078	32.7%	78 882	73.6%	33 318	72.7%	5.3%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 215	423	34.8%	247	20.3%	669	55.1%	283	27.2%	(12.9%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	102 401	43 364	42.3%	34 830	34.0%	78 195	76.4%	33 007	76.3%	5.5%
Other own revenue	3 500	17	.5%	1	-	18	.5%	28	3.2%	(96.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	104 704	26 937	25.7%	27 418	26.2%	54 355	51.9%	28 965	54.3%	(5.3%)
Employee related costs	53 175	13 461	25.3%	14 665	27.6%	28 126	52.9%	12 233	51.2%	19.9%
Remuneration of councillors	9 252	2 445	26.4%	2 476	26.8%	4 922	53.2%	2 487	53.7%	(.4%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 272	-	-	-	-	-	-	-	-	-
Finance charges	75	20	26.5%	24	32.6%	44	59.1%	19	56.7%	28.7%
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	1 625	355	21.9%	173	10.6%	528	32.5%	191	40.0%	(9.7%)
Contracted services	400	-	-	-	-	-	-	347	34.8%	(100.0%)
Transfers and grants	-	140	-	295	-	435	-	168	-	75.8%
Other expenditure	36 904	10 516	28.5%	9 785	26.5%	20 300	55.0%	13 520	50.3%	(27.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 412	16 867		7 660		24 527		4 354		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 412	16 867		7 660		24 527		4 354		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 412	16 867		7 660		24 527		4 354		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 412	16 867		7 660		24 527		4 354		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 412	16 867		7 660		24 527		4 354		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	2 412	221	9.2%	1 246	51.6%	1 467	60.8%	1 210	56.3%	3.0%
National Government	2 412	221	9.2%	1 246	51.6%	1 467	60.8%	1 210	-	3.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 412	221	9.2%	1 246	51.6%	1 467	60.8%	1 210	-	3.0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	2 412	221	9.2%	1 246	51.6%	1 467	60.8%	1 210	56.3%	3.0%
Governance and Administration	300	221	73.7%	1 235	411.6%	1 456	485.2%	-	3.4%	(100.0%)
Executive & Council	100	217	217.4%	1 204	1 204.0%	1 421	1 421.3%	-	-	(100.0%)
Budget & Treasury Office	100	4	3.6%	-	-	4	3.6%	-	6.5%	-
Corporate Services	100	-	-	31	30.8%	31	30.8%	-	-	(100.0%)
Community and Public Safety	1 712	-	-	-	-	-	-	1 210	83.8%	(100.0%)
Community & Social Services	1 712	-	-	-	-	-	-	1 210	83.8%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	400	-	-	11	2.7%	11	2.7%	-	-	(100.0%)
Planning and Development	400	-	-	11	2.7%	11	2.7%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	107 116	45 201	42.2%	35 234	32.9%	80 435	75.1%	33 376	72.8%	5.6%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	3 451	1 430	41.4%	181	5.2%	1 611	46.7%	86	5.2%	110.7%
Government - operating	102 401	43 348	42.3%	34 806	34.0%	78 154	76.3%	33 007	76.3%	5.5%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	1 264	423	33.4%	247	19.5%	669	53.0%	283	27.2%	(12.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(104 704)	(27 645)	26.4%	(29 463)	28.1%	(57 108)	54.5%	(29 943)	56.4%	(1.6%)
Suppliers and employees	(104 629)	(27 466)	26.3%	(29 104)	27.8%	(56 570)	54.1%	(29 733)	51.8%	(2.1%)
Finance charges	(75)	(20)	26.5%	(23)	30.3%	(43)	56.8%	(19)	56.7%	19.7%
Transfers and grants	-	(160)	-	(336)	-	(496)	-	(191)	-	75.8%
Net Cash from/(used) Operating Activities	2 412	17 556	727.8%	5 770	239.2%	23 326	967.1%	3 433	864.1%	68.1%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(2 412)	-	-	-	-	-	-	(1 316)	61.3%	(100.0%)
Capital assets	(2 412)	-	-	-	-	-	-	(1 316)	61.3%	(100.0%)
Net Cash from/(used) Investing Activities	(2 412)	-	-	-	-	-	-	(1 316)	61.3%	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(0)	17 556	###########	5 770	###########	23 326	###########	2 117	-	172.6%
Cash/cash equivalents at the year begin:	-	738	-	18 294	-	738	-	22 061	-	(17.1%)
Cash/cash equivalents at the year end:	(0)	18 294	(457 345 950.0%)	24 064	(601 604 600.0%)	24 064	(601 604 600.0%)	24 178	-	(.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	2 871	100.0%	-	-	2 871	100.0%	95 142	3 314.2%	2 471	86.0%
Total By Income Source	-	-	-	-	2 871	100.0%	-	-	2 871	100.0%	95 142	3 314.2%	2 471	86.0%
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	2 871	100.0%	-	-	2 871	100.0%	95 142	3 314.2%	2 471	86.0%
Total By Customer Group	-	-	-	-	2 871	100.0%	-	-	2 871	100.0%	95 142	3 314.2%	2 471	86.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	885	100.0%	-	-	-	-	-	-	885	9.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	242	2.7%	2 480	28.1%	6 095	69.1%	-	-	8 818	90.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	81	100.0%	-	-	-	-	-	-	81	.8%
Total	1 208	12.4%	2 480	25.3%	6 095	62.3%	-	-	9 784	100.0%

Contact Details

Municipal Manager	Ms Takatso P M Lebenya	058 718 1000
Financial Manager	Mr H I Lebusa	058 718 1000

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOQHAKA (FS201)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	736 572	200 548	27.2%	184 996	25.1%	385 544	52.3%	116 571	39.4%	58.7%
Property rates	65 709	16 975	25.8%	12 210	18.6%	29 186	44.4%	11 635	44.3%	4.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	310 081	71 152	22.9%	64 708	20.9%	135 859	43.8%	60 238	45.7%	7.4%
Service charges - water revenue	95 884	16 633	17.3%	23 950	25.0%	40 583	42.3%	22 948	46.9%	4.4%
Service charges - sanitation revenue	33 710	10 569	31.4%	10 564	31.3%	21 133	62.7%	6 893	53.1%	53.3%
Service charges - refuse revenue	27 801	7 118	25.6%	7 111	25.6%	14 229	51.2%	5 539	50.4%	28.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	8 337	67	.8%	4 556	54.6%	4 623	55.5%	2 148	71.7%	112.1%
Interest earned - external investments	872	314	36.1%	256	29.4%	571	65.4%	-	-	(100.0%)
Interest earned - outstanding debtors	16 112	4 593	28.5%	4 787	29.7%	9 380	58.2%	3 723	172.3%	28.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	4 719	162	3.4%	131	2.8%	293	6.2%	149	44.9%	(11.7%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	160 968	70 799	44.0%	52 840	32.8%	123 639	76.8%	105	13.6%	50 063.3%
Other own revenue	12 380	2 166	17.5%	3 883	31.4%	6 049	48.9%	3 194	61.3%	21.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	720 108	123 264	17.1%	125 544	17.4%	248 808	34.6%	148 070	42.2%	(15.2%)
Employee related costs	214 458	49 916	23.3%	60 313	28.1%	110 229	51.4%	49 992	48.3%	20.6%
Remuneration of councillors	18 543	3 931	21.2%	4 103	22.1%	8 033	43.3%	4 326	49.9%	(5.2%)
Debt impairment	5 898	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 712	-	-	-	-	-	-	-	-	-
Finance charges	2 699	539	20.0%	524	19.4%	1 063	39.4%	-	-	(100.0%)
Bulk purchases	234 531	28 661	12.2%	927	.4%	29 588	12.6%	43 964	44.7%	(97.9%)
Other Materials	-	10 245	-	14 921	-	25 166	-	17 033	-	(12.4%)
Contracted services	29 774	4 880	16.4%	7 869	26.4%	12 749	42.8%	6 654	46.0%	18.2%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	205 492	25 092	12.2%	36 888	18.0%	61 980	30.2%	26 100	27.2%	41.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	16 464	77 284		59 452		136 737		(31 499)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 464	77 284		59 452		136 737		(31 499)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	16 464	77 284		59 452		136 737		(31 499)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 464	77 284		59 452		136 737		(31 499)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 464	77 284		59 452		136 737		(31 499)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	102 688	10 535	10.3%	20 290	19.8%	30 825	30.0%	52 803	66.3%	(61.6%)
National Government	86 349	4 371	5.1%	16 165	18.7%	20 536	23.8%	29 520	38.9%	(45.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	86 349	4 371	5.1%	16 165	18.7%	20 536	23.8%	29 520	38.9%	(45.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 339	6 164	37.7%	4 125	25.2%	10 289	63.0%	23 283	3 629.3%	(82.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	102 688	10 535	10.3%	20 290	19.8%	30 825	30.0%	52 803	66.3%	(61.6%)
Governance and Administration	1 058	90	8.5%	376	35.5%	465	44.0%	1 313	221.9%	(71.4%)
Executive & Council	145	8	5.4%	10	7.0%	18	12.4%	35	-	(71.0%)
Budget & Treasury Office	308	24	7.7%	4	1.4%	28	9.1%	-	.3%	(100.0%)
Corporate Services	605	58	9.6%	361	59.7%	419	69.3%	1 278	-	(71.7%)
Community and Public Safety	6 487	184	2.8%	132	2.0%	316	4.9%	3 933	123.2%	(96.6%)
Community & Social Services	5 745	31	.5%	17	.3%	49	.8%	170	-	(89.7%)
Sport And Recreation	742	95	12.8%	71	9.5%	166	22.4%	2 933	91.2%	(97.6%)
Public Safety	-	58	-	44	-	101	-	830	-	(94.8%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 144	4 579	15.7%	9 037	31.0%	13 616	46.7%	8 100	56.8%	11.6%
Planning and Development	366	-	-	-	-	-	-	46	-	(100.0%)
Road Transport	28 778	4 579	15.9%	9 037	31.4%	13 616	47.3%	8 054	56.6%	12.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	63 926	5 683	8.9%	10 746	16.8%	16 428	25.7%	39 457	64.5%	(72.8%)
Electricity	8 084	982	12.1%	1 494	18.5%	2 476	30.6%	7 923	81.0%	(81.1%)
Water	47 722	3 238	6.8%	5 594	11.7%	8 832	18.5%	16 235	84.8%	(65.5%)
Waste Water Management	8 104	1 295	16.0%	3 533	43.6%	4 828	59.6%	14 599	54.4%	(75.8%)
Waste Management	16	168	1 049.4%	125	779.3%	293	1 828.7%	701	13.0%	(82.2%)
Other	2 073	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	743 987	190 786	25.6%	187 258	25.2%	378 044	50.8%	185 641	53.1%	.9%
Property rates, penalties and collection charges	65 709	12 553	19.1%	11 055	16.8%	23 607	35.9%	9 524	36.5%	16.1%
Service charges	397 354	80 507	20.3%	78 153	19.7%	158 661	39.9%	75 601	39.4%	3.4%
Other revenue	19 039	11 882	62.4%	28 605	150.2%	40 487	212.7%	20 956	166.0%	36.5%
Government - operating	160 968	68 945	42.8%	55 546	34.5%	124 491	77.3%	53 694	83.0%	3.4%
Government - capital	86 349	16 542	19.2%	13 588	15.7%	30 130	34.9%	25 544	56.9%	(46.8%)
Interest	14 567	357	2.5%	311	2.1%	668	4.6%	321	12.1%	(3.3%)
Dividends	-	-		-		-		-	-	-
Payments	(662 240)	(184 733)	27.9%	(146 182)	22.1%	(330 916)	50.0%	(169 960)	60.6%	(14.0%)
Suppliers and employees	(659 541)	(184 733)	28.0%	(146 182)	22.2%	(330 916)	50.2%	(169 960)	60.9%	(14.0%)
Finance charges	(2 699)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	81 747	6 053	7.4%	41 076	50.2%	47 129	57.7%	15 681	6.7%	161.9%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	24 000	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	24 000	-	(100.0%)
Payments	(102 688)	(5 268)	5.1%	(25 557)	24.9%	(30 825)	30.0%	(20 840)	31.8%	22.6%
Capital assets	(102 688)	(5 268)	5.1%	(25 557)	24.9%	(30 825)	30.0%	(20 840)	31.8%	22.6%
Net Cash from/(used) Investing Activities	(102 688)	(5 268)	5.1%	(25 557)	24.9%	(30 825)	30.0%	3 160	(28.8%)	(908.9%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(3 200)	-	-	-	-	-	-	-	668.5%	-
Repayment of borrowing	(3 200)	-	-	-	-	-	-	-	668.5%	-
Net Cash from/(used) Financing Activities	(3 200)	-	-	-	-	-	-	-	668.5%	-
Net Increase/(Decrease) in cash held	(24 141)	784	(3.2%)	15 519	(64.3%)	16 304	(67.5%)	18 841	(524.5%)	(17.6%)
Cash/cash equivalents at the year begin:	30 560	5 063	16.6%	5 848	19.1%	5 063	16.6%	12 426	172.9%	(52.9%)
Cash/cash equivalents at the year end:	6 419	5 848	91.1%	21 367	332.9%	21 367	332.9%	31 267	408.3%	(31.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 439	4.1%	4 656	2.3%	4 404	2.2%	186 027	91.4%	203 526	45.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	14 195	32.8%	1 968	4.6%	1 467	3.4%	25 605	59.2%	43 235	9.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 613	11.2%	1 157	3.6%	807	2.5%	26 597	82.7%	32 173	7.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	2 595	5.1%	1 695	3.3%	1 493	2.9%	45 505	88.7%	51 289	11.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 757	4.9%	1 126	3.1%	1 001	2.8%	31 857	89.1%	35 741	8.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 623	2.6%	1 601	2.6%	1 575	2.5%	57 950	92.4%	62 749	14.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 735	19.7%	513	2.7%	974	5.1%	13 786	72.5%	19 008	4.2%	-	-	-	-
Total By Income Source	35 958	8.0%	12 715	2.8%	11 722	2.6%	387 326	86.5%	447 720	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 369	27.7%	1 661	8.6%	1 589	8.2%	10 743	55.5%	19 361	4.3%	-	-	-	-
Commercial	13 172	47.7%	1 300	4.7%	737	2.7%	12 421	45.0%	27 630	6.2%	-	-	-	-
Households	10 570	4.8%	6 989	3.2%	5 914	2.7%	195 913	89.3%	219 386	49.0%	-	-	-	-
Other	6 847	3.8%	2 764	1.5%	3 483	1.9%	168 249	92.8%	181 343	40.5%	-	-	-	-
Total By Customer Group	35 958	8.0%	12 715	2.8%	11 722	2.6%	387 326	86.5%	447 720	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	18 861	13.5%	19 598	14.0%	18 598	13.3%	82 562	59.1%	139 619	77.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	1 600	100.0%	-	-	-	-	-	-	1 600	.9%
Trade Creditors	4 022	53.3%	1 519	20.1%	940	12.5%	1 060	14.1%	7 542	4.2%
Auditor-General	655	19.0%	2 788	81.0%	-	-	-	-	3 443	1.9%
Other	5 502	19.4%	688	2.4%	3 027	10.7%	19 113	67.5%	28 331	15.7%
Total	30 640	17.0%	24 593	13.6%	22 566	12.5%	102 736	56.9%	180 535	100.0%

Contact Details

Municipal Manager	Mr Mncedisi Simon Mqwathi	056 216 9378
Financial Manager	Mr TR Marumo	056 216 9140

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NGWATHE (FS203)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	612 959	177 800	29.0%	147 718	24.1%	325 518	53.1%	132 930	44.4%	11.1%
Property rates	66 390	18 962	28.6%	17 541	26.4%	36 503	55.0%	16 249	59.7%	8.0%
Property rates - penalties and collection charges	85 825	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	175 544	43 344	24.7%	32 460	18.5%	75 803	43.2%	33 189	27.6%	(2.2%)
Service charges - water revenue	33 630	17 514	52.1%	16 090	47.8%	33 604	99.9%	2 661	(83.3%)	504.8%
Service charges - sanitation revenue	32 692	9 873	30.2%	9 843	30.1%	19 716	60.3%	8 915	42.8%	10.4%
Service charges - refuse revenue	29 479	9 204	31.2%	9 105	30.9%	18 309	62.1%	8 595	46.2%	5.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 500	457	13.1%	412	11.8%	870	24.8%	420	25.2%	(1.7%)
Interest earned - external investments	2 000	728	36.4%	407	20.3%	1 135	56.7%	(144)	14.8%	(382.7%)
Interest earned - outstanding debtors	10 000	10 122	101.2%	8 760	87.6%	18 882	188.8%	8 531	51.3%	2.7%
Dividends received	8	-	-	-	-	-	-	-	25.1%	-
Fines	1 200	175	14.5%	431	35.9%	605	50.4%	200	10.5%	115.8%
Licences and permits	1	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	161 827	67 075	41.4%	52 281	32.3%	119 356	73.8%	53 621	91.4%	(2.5%)
Other own revenue	10 865	346	3.2%	388	3.6%	735	6.8%	696	15.1%	(44.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	738 411	208 932	28.3%	122 395	16.6%	331 327	44.9%	122 805	29.7%	(.3%)
Employee related costs	159 559	47 579	29.8%	45 780	28.7%	93 358	58.5%	45 970	58.4%	(.4%)
Remuneration of councillors	11 500	2 773	24.1%	2 590	22.5%	5 363	46.6%	2 546	46.8%	1.7%
Debt impairment	86 512	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	90 000	208	.2%	6 016	6.7%	6 224	6.9%	6 202	6.5%	(3.0%)
Finance charges	72 000	66	.1%	87	.1%	153	.2%	146	25.6%	(40.3%)
Bulk purchases	204 667	10 708	5.2%	26 054	12.7%	36 763	18.0%	36 387	18.2%	(28.4%)
Other Materials	12 000	4 520	37.7%	1 484	12.4%	6 005	50.0%	3 762	47.4%	(60.5%)
Contracted services	26 045	8 111	31.1%	6 381	24.5%	14 492	55.6%	345	5.4%	1 747.9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	76 127	134 966	177.3%	34 003	44.7%	168 969	222.0%	27 448	104.2%	23.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(125 451)	(31 132)		25 323		(5 809)		10 125		
Transfers recognised - capital	64 920	4 118	6.3%	9 697	14.9%	13 815	21.3%	8 350	24.5%	16.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(60 531)	(27 015)		35 020		8 006		18 476		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(60 531)	(27 015)		35 020		8 006		18 476		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(60 531)	(27 015)		35 020		8 006		18 476		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(60 531)	(27 015)		35 020		8 006		18 476		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	64 920	11 932	18.4%	27 027	41.6%	38 959	60.0%	13 339	60.0%	102.6%
National Government	64 920	11 932	18.4%	27 027	41.6%	38 959	60.0%	13 339	49.0%	102.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	64 920	11 932	18.4%	27 027	41.6%	38 959	60.0%	13 339	49.0%	102.6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	64 920	11 932	18.4%	27 027	41.6%	38 959	60.0%	13 339	60.0%	102.6%
Governance and Administration	-	332	-	518	-	851	-	31	-	1 594.1%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	332	-	518	-	851	-	31	-	1 594.1%
Community and Public Safety	1 939	327	16.9%	1 606	82.8%	1 933	99.7%	-	-	(100.0%)
Community & Social Services	53	-	-	785	1 477.6%	785	1 477.6%	-	-	(100.0%)
Sport And Recreation	1 886	327	17.4%	820	43.5%	1 148	60.9%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 346	-	-	7 861	180.9%	7 861	180.9%	291	4.3%	2 603.3%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	4 346	-	-	7 861	180.9%	7 861	180.9%	291	4.3%	2 603.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	56 526	11 272	19.9%	17 043	30.2%	28 315	50.1%	13 018	247.7%	30.9%
Electricity	15 282	6 823	44.6%	3 047	19.9%	9 870	64.6%	297	155.2%	925.6%
Water	39 140	-	-	9 127	23.3%	9 127	23.3%	5 890	266.3%	55.0%
Waste Water Management	816	348	42.7%	-	-	348	42.7%	477	75.7%	(100.0%)
Waste Management	1 288	4 101	318.3%	4 869	377.9%	8 970	696.3%	6 354	-	(23.4%)
Other	2 109	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	583 533	146 544	25.1%	150 673	25.8%	297 216	50.9%	131 642	66.6%	14.5%
Property rates, penalties and collection charges	59 460	8 570	14.4%	11 717	19.7%	20 287	34.1%	9 100	42.5%	28.8%
Service charges	277 054	41 747	15.1%	41 453	15.0%	83 201	30.0%	42 234	40.8%	(1.8%)
Other revenue	15 264	12 242	80.2%	12 514	82.0%	24 757	162.2%	21 024	243.8%	(40.5%)
Government - operating	161 827	67 763	41.9%	52 112	32.2%	119 875	74.1%	53 349	92.5%	(2.3%)
Government - capital	64 920	15 463	23.8%	31 531	48.6%	46 994	72.4%	4 853	70.3%	549.8%
Interest	5 000	758	15.2%	1 345	26.9%	2 103	42.1%	1 082	56.4%	24.3%
Dividends	8	-	-	-	-	-	-	-	-	-
Payments	(493 296)	(123 448)	25.0%	(123 217)	25.0%	(246 665)	50.0%	(104 047)	47.6%	18.4%
Suppliers and employees	(463 296)	(123 381)	26.6%	(123 130)	26.6%	(246 511)	53.2%	(104 003)	51.8%	18.4%
Finance charges	(30 000)	(66)	.2%	(87)	.3%	(153)	.5%	(45)	19.6%	94.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	90 237	23 096	25.6%	27 456	30.4%	50 552	56.0%	27 595	(195.5%)	(.5%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(64 920)	(3 637)	5.6%	(27 022)	41.6%	(30 660)	47.2%	(12 586)	39.6%	114.7%
Capital assets	(64 920)	(3 637)	5.6%	(27 022)	41.6%	(30 660)	47.2%	(12 586)	39.6%	114.7%
Net Cash from/(used) Investing Activities	(64 920)	(3 637)	5.6%	(27 022)	41.6%	(30 660)	47.2%	(12 586)	59.1%	114.7%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(2 880)	(800)	27.8%	(800)	27.8%	(1 600)	55.6%	(800)	72.7%	-
Repayment of borrowing	(2 880)	(800)	27.8%	(800)	27.8%	(1 600)	55.6%	(800)	72.7%	-
Net Cash from/(used) Financing Activities	(2 880)	(800)	27.8%	(800)	27.8%	(1 600)	55.6%	(800)	72.7%	-
Net Increase/(Decrease) in cash held	22 437	18 659	83.2%	(367)	(1.6%)	18 292	81.5%	14 209	(45.5%)	(102.6%)
Cash/cash equivalents at the year begin:	5 000	12 399	248.0%	31 058	621.2%	12 399	248.0%	35 281	24.2%	(12.0%)
Cash/cash equivalents at the year end:	27 437	31 058	113.2%	30 691	111.9%	30 691	111.9%	49 490	(91.5%)	(38.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13 210	9.3%	5 035	3.5%	124 079	87.2%	-	-	142 324	25.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	19 970	22.1%	4 590	5.1%	65 665	72.8%	-	-	90 225	16.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 506	9.8%	2 859	3.3%	75 684	86.9%	-	-	87 048	15.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	5 543	6.0%	2 260	2.4%	85 024	91.6%	-	-	92 826	16.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 861	7.8%	2 108	3.4%	55 272	88.8%	-	-	62 241	11.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 487	6.7%	3 018	3.1%	87 902	90.2%	-	-	97 407	17.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 779	(37.5%)	23	(.2%)	(17 557)	137.6%	-	-	(12 756)	(2.3%)	-	-	-	-
Total By Income Source	63 355	11.3%	19 893	3.6%	476 068	85.1%	-	-	559 316	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 366	10.6%	1 718	4.2%	35 196	85.3%	-	-	41 280	7.4%	-	-	-	-
Commercial	21 321	21.2%	3 447	3.4%	75 906	75.4%	-	-	100 674	18.0%	-	-	-	-
Households	36 790	8.4%	14 705	3.3%	388 162	88.3%	-	-	439 657	78.6%	-	-	-	-
Other	879	(3.9%)	22	(.1%)	(23 196)	104.0%	-	-	(22 295)	(4.0%)	-	-	-	-
Total By Customer Group	63 355	11.3%	19 893	3.6%	476 068	85.1%	-	-	559 316	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	22 828	3.5%	-	-	21 616	3.3%	613 938	93.2%	658 383	94.1%
Bulk Water	1 944	30.6%	1 947	30.6%	1 911	30.0%	561	8.8%	6 363	.9%
PAYE deductions	2 241	48.7%	2 352	51.1%	11	.2%	-	-	4 604	.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 989	51.1%	1 242	4.5%	2 333	8.5%	9 813	35.8%	27 377	3.9%
Auditor-General	157	5.0%	2 974	95.0%	-	-	-	-	3 131	.4%
Other	-	-	-	-	-	-	-	-	-	-
Total	41 158	5.9%	8 515	1.2%	25 871	3.7%	624 313	89.2%	699 857	100.0%

Contact Details

Municipal Manager	Mr P S Tsekedi (Acting)	056 816 2723
Financial Manager	Ms N Samyala	056 816 2700

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: METSIMAHOLO (FS204)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	980 306	251 679	25.7%	228 958	23.4%	480 637	49.0%	211 746	49.5%	8.1%
Property rates	113 366	40 629	35.8%	30 047	26.5%	70 676	62.3%	27 868	60.9%	7.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	284 053	59 012	20.8%	58 891	20.7%	117 903	41.5%	53 302	43.6%	10.5%
Service charges - water revenue	349 547	73 805	21.1%	65 108	18.6%	138 913	39.7%	63 676	41.4%	2.2%
Service charges - sanitation revenue	21 545	5 741	26.6%	5 490	25.5%	11 231	52.1%	6 017	48.9%	(8.7%)
Service charges - refuse revenue	27 807	7 166	25.8%	7 028	25.3%	14 193	51.0%	8 703	46.7%	(19.2%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	5 780	1 221	21.1%	1 272	22.0%	2 493	43.1%	1 223	44.7%	4.0%
Interest earned - external investments	2 600	182	7.0%	406	15.6%	588	22.6%	469	68.1%	(13.5%)
Interest earned - outstanding debtors	18 940	5 646	29.8%	6 258	33.0%	11 904	62.9%	3 971	42.4%	57.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 025	508	16.8%	612	20.2%	1 119	37.0%	546	15.6%	12.1%
Licences and permits	191	28	14.7%	26	13.6%	54	28.3%	40	38.1%	(35.1%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	131 694	54 766	41.6%	49 577	37.6%	104 342	79.2%	41 756	75.4%	18.7%
Other own revenue	20 757	2 976	14.3%	4 243	20.4%	7 220	34.8%	4 175	132.2%	1.6%
Gains on disposal of PPE	1 001	-	-	-	-	-	-	1	-	(100.0%)
Operating Expenditure	998 836	192 839	19.3%	220 517	22.1%	413 355	41.4%	241 628	44.3%	(8.7%)
Employee related costs	249 436	60 802	24.4%	59 792	24.0%	120 594	48.3%	55 661	49.6%	7.4%
Remuneration of councillors	16 343	3 749	22.9%	3 865	23.6%	7 613	46.6%	3 581	47.0%	7.9%
Debt impairment	84 441	21 110	25.0%	21 110	25.0%	42 221	50.0%	21 070	50.0%	.2%
Depreciation and asset impairment	73 535	-	-	27 733	37.7%	27 733	37.7%	26 936	38.4%	3.0%
Finance charges	2 241	186	8.3%	600	26.8%	786	35.1%	313	15.7%	91.5%
Bulk purchases	371 654	90 673	24.4%	83 485	22.5%	174 158	46.9%	99 500	50.9%	(16.1%)
Other Materials	38 199	1 163	3.0%	2 967	7.8%	4 130	10.8%	2 802	14.5%	5.9%
Contracted services	36 532	5 398	14.8%	6 135	16.8%	11 534	31.6%	7 255	31.1%	(15.4%)
Transfers and grants	-	43	-	391	-	433	-	6 854	31.0%	(94.3%)
Other expenditure	126 455	9 715	7.7%	14 439	11.4%	24 154	19.1%	17 655	31.1%	(18.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(18 530)	58 840		8 441		67 281		(29 882)		
Transfers recognised - capital	67 092	-	-	583	.9%	583	.9%	500	.6%	16.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	48 562	58 840		9 024		67 865		(29 382)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	48 562	58 840		9 024		67 865		(29 382)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	48 562	58 840		9 024		67 865		(29 382)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	48 562	58 840		9 024		67 865		(29 382)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	113 245	20 771	18.3%	24 852	21.9%	45 623	40.3%	28 914	22.1%	(14.0%)
National Government	67 092	18 703	27.9%	20 827	31.0%	39 530	58.9%	26 179	39.6%	(20.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	67 092	18 703	27.9%	20 827	31.0%	39 530	58.9%	26 179	39.6%	(20.4%)
Borrowing	1 000	1 562	156.2%	2 282	228.2%	3 844	384.4%	-	-	(100.0%)
Internally generated funds	45 154	506	1.1%	1 743	3.9%	2 249	5.0%	2 735	4.9%	(36.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	113 245	20 771	18.3%	24 852	21.9%	45 623	40.3%	28 914	22.1%	(14.0%)
Governance and Administration	12 518	115	.9%	191	1.5%	306	2.4%	140	1.8%	36.5%
Executive & Council	1 650	-	-	-	-	-	-	125	6.9%	(100.0%)
Budget & Treasury Office	665	-	-	-	-	-	-	1	32.3%	(100.0%)
Corporate Services	10 203	115	1.1%	191	1.9%	306	3.0%	15	.3%	1 167.3%
Community and Public Safety	10 478	213	2.0%	(129)	(1.2%)	84	.8%	726	2.1%	(117.7%)
Community & Social Services	990	-	-	-	-	-	-	-	-	-
Sport And Recreation	8 613	-	-	24	.3%	24	.3%	726	5.6%	(96.6%)
Public Safety	875	213	24.4%	(153)	(17.5%)	60	6.9%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	53 713	10 389	19.3%	10 814	20.1%	21 203	39.5%	2 072	5.5%	422.0%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	53 713	10 389	19.3%	10 814	20.1%	21 203	39.5%	2 072	5.5%	422.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	36 537	10 054	27.5%	13 976	38.3%	24 030	65.8%	25 976	38.0%	(46.2%)
Electricity	30 263	6 765	22.4%	6 192	20.5%	12 957	42.8%	16 051	31.9%	(61.4%)
Water	2 503	-	-	5 671	226.6%	5 671	226.6%	1 529	39.4%	271.0%
Waste Water Management	2 196	3 289	149.7%	-	-	3 289	149.7%	8 076	52.6%	(100.0%)
Waste Management	1 575	-	-	2 113	134.2%	2 113	134.2%	321	5.3%	558.7%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	947 653	249 172	26.3%	221 052	23.3%	470 223	49.6%	221 625	55.6%	(.3%)
Property rates, penalties and collection charges	98 629	27 654	28.0%	24 560	24.9%	52 215	52.9%	21 414	54.1%	14.7%
Service charges	623 231	129 143	20.7%	115 728	18.6%	244 870	39.3%	117 788	42.6%	(1.7%)
Other revenue	15 429	12 685	82.2%	8 635	56.0%	21 320	138.2%	23 017	219.5%	(62.5%)
Government - operating	131 694	55 349	42.0%	49 225	37.4%	104 574	79.4%	41 687	76.7%	18.1%
Government - capital	59 592	23 636	39.7%	21 795	36.6%	45 431	76.2%	16 724	88.9%	30.3%
Interest	19 078	704	3.7%	1 108	5.8%	1 813	9.5%	995	15.7%	11.4%
Dividends	-	-		-		-		-		
Payments	(822 251)	(254 988)	31.0%	(184 089)	22.4%	(439 077)	53.4%	(166 582)	59.9%	10.5%
Suppliers and employees	(819 709)	(254 354)	31.0%	(183 489)	22.4%	(437 843)	53.4%	(159 424)	61.6%	15.1%
Finance charges	(2 541)	(634)	25.0%	(600)	23.6%	(1 234)	48.6%	(304)	13.2%	97.5%
Transfers and grants	-	-		-		-		(6 854)	31.0%	(100.0%)
Net Cash from/(used) Operating Activities	125 402	(5 816)	(4.6%)	36 963	29.5%	31 146	24.8%	55 044	26.1%	(32.8%)
Cash Flow from Investing Activities										
Receipts	1 001	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 001	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(105 745)	(19 209)	18.2%	(24 952)	23.6%	(44 161)	41.8%	(28 914)	25.3%	(13.7%)
Capital assets	(105 745)	(19 209)	18.2%	(24 952)	23.6%	(44 161)	41.8%	(28 914)	25.3%	(13.7%)
Net Cash from/(used) Investing Activities	(104 744)	(19 209)	18.3%	(24 952)	23.8%	(44 161)	42.2%	(28 914)	26.0%	(13.7%)
Cash Flow from Financing Activities										
Receipts	2 100	479	22.8%	195	9.3%	674	32.1%	380	2.6%	(48.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 100	479	43.5%	195	17.7%	674	61.2%	380	43.4%	(48.7%)
Payments	(4 489)	(217)	4.8%	(918)	20.4%	(1 135)	25.3%	(568)	13.5%	61.7%
Repayment of borrowing	(4 489)	(217)	4.8%	(918)	20.4%	(1 135)	25.3%	(568)	13.5%	61.7%
Net Cash from/(used) Financing Activities	(2 389)	262	(11.0%)	(723)	30.3%	(461)	19.3%	(188)	1.0%	284.5%
Net Increase/(Decrease) in cash held	18 269	(24 764)	(135.6%)	11 288	61.8%	(13 476)	(73.8%)	25 942	56.3%	(56.5%)
Cash/cash equivalents at the year begin:	732	14 345	1 959.8%	(10 418)	(1 423.3%)	14 345	1 959.8%	(12 403)	111.9%	(16.0%)
Cash/cash equivalents at the year end:	19 001	(10 418)	(54.8%)	870	4.6%	870	4.6%	13 539	8 514.7%	(93.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	28 693	5.0%	25 526	4.5%	14 902	2.6%	503 120	87.9%	572 242	57.1%	876	.2%	21 087	3.0%
Trade and Other Receivables from Exchange Transactions - Electric	11 627	17.8%	6 033	9.2%	3 169	4.9%	44 450	68.1%	65 280	6.5%	470	.7%	7 687	11.0%
Receivables from Non-exchange Transactions - Property Rates	8 487	9.3%	6 467	7.1%	3 947	4.3%	72 079	79.2%	90 980	9.1%	1 994	2.2%	13 446	14.0%
Receivables from Exchange Transactions - Waste Water Managem	1 931	5.7%	1 391	4.1%	915	2.7%	29 481	87.4%	33 718	3.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 521	5.3%	1 881	3.9%	1 359	2.9%	41 875	87.9%	47 637	4.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 172	1.8%	2 103	1.8%	2 013	1.7%	111 857	94.7%	118 146	11.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 392	1.9%	923	1.3%	1 428	1.9%	69 659	94.9%	73 403	7.3%	-	-	-	-
Total By Income Source	56 824	5.7%	44 324	4.4%	27 735	2.8%	872 522	87.1%	1 001 405	100.0%	3 340	.3%	42 221	4.0%
Debtors Age Analysis By Customer Group														
Organs of State	3 520	11.6%	1 586	5.2%	2 426	8.0%	22 846	75.2%	30 378	3.0%	-	-	-	-
Commercial	20 784	18.3%	15 539	13.7%	4 895	4.3%	72 514	63.8%	113 732	11.4%	-	-	-	-
Households	32 519	3.8%	27 199	3.2%	20 413	2.4%	777 163	90.7%	857 295	85.6%	3 340	.4%	42 221	4.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	56 824	5.7%	44 324	4.4%	27 735	2.8%	872 522	87.1%	1 001 405	100.0%	3 340	.3%	42 221	4.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	15 264	100.0%	-	-	-	-	-	-	15 264	14.3%
Bulk Water	11 419	69.5%	-	-	5 000	30.5%	-	-	16 419	15.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 227	4.6%	4 441	6.3%	3 723	5.3%	58 935	83.8%	70 326	65.9%
Auditor-General	173	3.7%	3 069	66.2%	1 396	30.1%	-	-	4 637	4.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	30 084	28.2%	7 509	7.0%	10 119	9.5%	58 935	55.3%	106 647	100.0%

Contact Details

Municipal Manager	Mr Stephen Mzilozi Molala	016 973 8313
Financial Manager	Mr Ahmed Lambat	016 973 8312

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MAFUBE (FS205)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	195 793	54 960	28.1%	41 396	21.1%	96 356	49.2%	34 178	46.6%	21.1%
Property rates	27 149	7 050	26.0%	6 340	23.4%	13 390	49.3%	5 550	42.0%	14.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	23 099	2 599	11.2%	2 599	11.2%	5 197	22.5%	6 568	54.3%	(60.4%)
Service charges - sanitation revenue	17 776	2 000	11.2%	2 000	11.2%	4 000	22.5%	4 491	47.6%	(55.5%)
Service charges - refuse revenue	12 907	1 452	11.2%	1 452	11.2%	2 904	22.5%	2 947	47.2%	(50.7%)
Service charges - other	-	-	-	-	-	-	-	850	1 046 848.9%	(100.0%)
Rental of facilities and equipment	291	10	3.6%	42	14.5%	53	18.1%	42	52.4%	-
Interest earned - external investments	613	145	23.6%	145	23.6%	290	47.2%	145	41.2%	-
Interest earned - outstanding debtors	25 861	5 817	22.5%	4 037	15.6%	9 854	38.1%	4 037	34.0%	-
Dividends received	3 342	-	-	-	-	-	-	-	-	-
Fines	750	188	25.0%	188	25.0%	375	50.0%	1 080	55.7%	(82.6%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	81 524	34 854	42.8%	24 080	29.5%	58 933	72.3%	8 202	42.3%	193.6%
Other own revenue	2 480	847	34.1%	514	20.7%	1 361	54.9%	264	101.7%	94.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	186 259	37 486	20.1%	32 291	17.3%	69 777	37.5%	31 563	42.7%	2.3%
Employee related costs	87 530	19 349	22.1%	19 349	22.1%	38 698	44.2%	21 020	51.5%	(7.9%)
Remuneration of councillors	5 926	1 286	21.7%	1 286	21.7%	2 571	43.4%	1 295	49.9%	(.7%)
Debt impairment	1 900	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 500	-	-	-	-	-	-	-	-	-
Finance charges	3 211	285	8.9%	285	8.9%	570	17.8%	1 314	76.6%	(78.3%)
Bulk purchases	6 000	1 800	30.0%	1 000	16.7%	2 800	46.7%	-	28.6%	(100.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	311	35.4%	(100.0%)
Transfers and grants	5 253	1 313	25.0%	1 313	25.0%	2 626	50.0%	2 500	47.5%	(47.5%)
Other expenditure	74 940	13 453	18.0%	9 058	12.1%	22 511	30.0%	5 122	33.2%	76.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	9 534	17 474		9 105		26 579		2 615		
Transfers recognised - capital	32 422	10 565	32.6%	8 535	26.3%	19 100	58.9%	667	96.3%	1 180.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	41 956	28 039		17 641		45 679		3 282		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	41 956	28 039		17 641		45 679		3 282		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	41 956	28 039		17 641		45 679		3 282		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	41 956	28 039		17 641		45 679		3 282		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	41 932	5 778	13.8%	-	-	5 778	13.8%	3 566	33.5%	(100.0%)
National Government	31 942	5 778	18.1%	-	-	5 778	18.1%	3 311	48.0%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 942	5 778	18.1%	-	-	5 778	18.1%	3 311	48.0%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 990	-	-	-	-	-	-	255	10.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	41 932	5 778	13.8%	-	-	5 778	13.8%	3 566	33.5%	(100.0%)
Governance and Administration	4 290	-	-	-	-	-	-	32	2.7%	(100.0%)
Executive & Council	1 700	-	-	-	-	-	-	4	.1%	(100.0%)
Budget & Treasury Office	200	-	-	-	-	-	-	-	-	-
Corporate Services	2 390	-	-	-	-	-	-	29	4.3%	(100.0%)
Community and Public Safety	4 527	-	-	-	-	-	-	160	6.3%	(100.0%)
Community & Social Services	2 200	-	-	-	-	-	-	160	2.3%	(100.0%)
Sport And Recreation	2 327	-	-	-	-	-	-	-	14.6%	-
Public Safety	-	-	-	-	-	-	-	-	7.5%	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	17.2%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	17.5%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	33 024	5 778	17.5%	-	-	5 778	17.5%	3 374	63.3%	(100.0%)
Electricity	14 000	1 338	9.6%	-	-	1 338	9.6%	1 519	199.6%	(100.0%)
Water	2 251	-	-	-	-	-	-	-	1.8%	-
Waste Water Management	16 773	4 440	26.5%	-	-	4 440	26.5%	1 855	72.2%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	91	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	198 635	50 968	25.7%	31 838	16.0%	82 806	41.7%	39 484	42.7%	(19.4%)
Property rates, penalties and collection charges	27 149	3 386	12.5%	-	-	3 386	12.5%	5 890	45.9%	(100.0%)
Service charges	24 202	2 735	11.3%	-	-	2 735	11.3%	5 118	20.2%	(100.0%)
Other revenue	3 521	6 666	189.3%	16 524	469.2%	23 190	658.5%	2 280	27.4%	624.7%
Government - operating	81 524	34 182	41.9%	14 314	17.6%	48 496	59.5%	26 196	62.3%	(45.4%)
Government - capital	32 422	4 000	12.3%	1 000	3.1%	5 000	15.4%	-	58.0%	(100.0%)
Interest	26 475	-	-	-	-	-	-	-	-	-
Dividends	3 342	-	-	-	-	-	-	-	-	-
Payments	(186 259)	(98 782)	53.0%	(56 976)	30.6%	(155 757)	83.6%	(44 543)	50.3%	27.9%
Suppliers and employees	(177 796)	(98 135)	55.2%	(56 976)	32.0%	(155 111)	87.2%	(44 543)	54.5%	27.9%
Finance charges	(3 211)	-	-	-	-	-	-	-	5.1%	-
Transfers and grants	(5 253)	(646)	12.3%	-	-	(646)	12.3%	-	-	-
Net Cash from/(used) Operating Activities	12 376	(47 813)	(386.3%)	(25 138)	(203.1%)	(72 951)	(589.5%)	(5 058)	11.7%	397.0%
Cash Flow from Investing Activities										
Receipts	-	47 904	-	25 148	-	73 052	-	8 700	-	189.1%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	47 904	-	25 148	-	73 052	-	8 700	-	189.1%
Payments	(41 932)	-	-	-	-	-	-	(3 537)	33.4%	(100.0%)
Capital assets	(41 932)	-	-	-	-	-	-	(3 537)	33.4%	(100.0%)
Net Cash from/(used) Investing Activities	(41 932)	47 904	(114.2%)	25 148	(60.0%)	73 052	(174.2%)	5 163	12.7%	387.1%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	(150)	-	-	-	(150)	-	-	-	-
Repayment of borrowing	-	(150)	-	-	-	(150)	-	-	-	-
Net Cash from/(used) Financing Activities	-	(150)	-	-	-	(150)	-	-	-	-
Net Increase/(Decrease) in cash held	(29 556)	(59)	.2%	10	-	(49)	.2%	104	(202.0%)	(90.5%)
Cash/cash equivalents at the year begin:	-	89	-	30	-	89	-	100	100.0%	(69.8%)
Cash/cash equivalents at the year end:	(29 556)	30	(.1%)	40	(.1%)	40	(.1%)	204	25.4%	(80.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 484	3.9%	3 324	2.9%	2 924	2.6%	103 224	90.6%	113 956	29.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	2 908	100.0%	2 908	.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 774	6.9%	1 671	6.5%	1 414	5.5%	20 681	81.0%	25 540	6.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	1 615	2.0%	1 588	1.9%	1 533	1.9%	77 231	94.2%	81 967	21.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 169	1.7%	1 150	1.7%	1 115	1.6%	65 337	95.0%	68 771	17.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 449	2.6%	2 242	2.4%	2 320	2.5%	85 581	92.4%	92 592	24.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	144	(30.6%)	134	(28.4%)	120	(25.6%)	(867)	184.6%	(470)	(.1%)	-	-	-	-
Total By Income Source	11 634	3.0%	10 108	2.6%	9 426	2.4%	354 095	91.9%	385 263	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(620)	(35.1%)	124	7.0%	119	6.7%	2 144	121.3%	1 768	.5%	-	-	-	-
Commercial	1 358	10.4%	772	5.9%	571	4.4%	10 355	79.3%	13 056	3.4%	-	-	-	-
Households	5 012	2.5%	4 653	2.3%	4 211	2.1%	188 449	93.1%	202 324	52.5%	-	-	-	-
Other	5 884	3.5%	4 559	2.7%	4 526	2.7%	153 147	91.1%	168 116	43.6%	-	-	-	-
Total By Customer Group	11 634	3.0%	10 108	2.6%	9 426	2.4%	354 095	91.9%	385 263	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 958	2.0%	2 290	2.3%	2 238	2.3%	91 768	93.4%	98 254	30.3%
Bulk Water	2 171	1.9%	2 189	2.0%	1 956	1.8%	105 331	94.3%	111 647	34.4%
PAYE deductions	1 734	12.3%	855	6.1%	935	6.7%	10 518	74.9%	14 043	4.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 004	2.4%	1 006	2.4%	1 010	2.4%	38 792	92.8%	41 813	12.9%
Loan repayments	-	-	-	-	-	-	783	100.0%	783	.2%
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	314	2.8%	1 982	17.5%	1 818	16.1%	7 211	63.7%	11 325	3.5%
Other	1 271	2.7%	3 821	8.2%	3 787	8.1%	37 772	81.0%	46 652	14.4%
Total	8 452	2.6%	12 144	3.7%	11 743	3.6%	292 176	90.0%	324 516	100.0%

Contact Details

Municipal Manager	Mr Andrew Hlubi	058 813 9702
Financial Manager	Mr P Rametse	058 813 9703

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: FEZILE DABI (DC20)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	149 547	62 428	41.7%	38 675	25.9%	101 103	67.6%	47 199	74.4%	(18.1%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	3 700	597	16.1%	232	6.3%	828	22.4%	229	16.6%	1.2%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	145 547	61 609	42.3%	38 042	26.1%	99 651	68.5%	46 712	75.5%	(18.6%)
Other own revenue	300	223	74.2%	401	133.6%	624	207.8%	258	561.4%	55.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	151 616	35 397	23.3%	42 109	27.8%	77 506	51.1%	47 774	50.6%	(11.9%)
Employee related costs	89 066	21 088	23.7%	21 410	24.0%	42 498	47.7%	19 655	45.5%	8.9%
Remuneration of councillors	7 541	1 075	14.3%	1 629	21.6%	2 704	35.9%	1 635	40.9%	(.4%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 500	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	1 996	-	-	-	-	-	-	-	-	-
Contracted services	5 150	2 148	41.7%	1 598	31.0%	3 746	72.7%	3 040	51.2%	(47.4%)
Transfers and grants	2 119	-	-	670	31.6%	670	31.6%	101	69.3%	562.1%
Other expenditure	40 244	11 085	27.5%	16 803	41.8%	27 889	69.3%	23 344	67.6%	(28.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 069)	27 031		(3 434)		23 597		(575)		
Transfers recognised - capital	21 421	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	19 352	27 031		(3 434)		23 597		(575)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	19 352	27 031		(3 434)		23 597		(575)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	19 352	27 031		(3 434)		23 597		(575)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	19 352	27 031		(3 434)		23 597		(575)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	3 330	382	11.5%	477	14.3%	860	25.8%	881	167.4%	(45.8%)
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 330	382	11.5%	477	14.3%	860	25.8%	881	167.4%	(45.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	3 330	382	11.5%	477	14.3%	860	25.8%	881	167.4%	(45.8%)
Governance and Administration	1 400	-	-	38	2.7%	38	2.7%	15	43.8%	147.3%
Executive & Council	-	-	-	6	-	6	-	-	-	(100.0%)
Budget & Treasury Office	1 400	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	32	-	32	-	15	43.8%	109.4%
Community and Public Safety	910	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	910	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20	382	1 912.2%	439	2 194.1%	821	4 106.3%	865	-	(49.3%)
Planning and Development	20	382	1 912.2%	439	2 194.1%	821	4 106.3%	865	-	(49.3%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	1 000	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	1 000	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	170 968	62 728	36.7%	38 675	22.6%	101 403	59.3%	47 199	74.4%	(18.1%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	300	223	74.2%	401	133.6%	624	207.8%	258	561.4%	55.3%
Government - operating	145 547	61 909	42.5%	38 042	26.1%	99 951	68.7%	46 712	75.5%	(18.6%)
Government - capital	21 421	-	-	-	-	-	-	-	-	-
Interest	3 700	597	16.1%	232	6.3%	828	22.4%	229	16.6%	1.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(173 036)	(35 597)	20.6%	(42 109)	24.3%	(77 706)	44.9%	(47 181)	50.3%	(10.8%)
Suppliers and employees	(149 496)	(35 536)	23.8%	(41 439)	27.7%	(76 975)	51.5%	(46 677)	49.7%	(11.2%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(23 540)	(62)	.3%	(670)	2.8%	(731)	3.1%	(504)	82.6%	32.9%
Net Cash from/(used) Operating Activities	(2 068)	27 131	(1 312.0%)	(3 434)	166.1%	23 697	(1 146.0%)	18	(162.7%)	(19 460.1%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(3 330)	(152)	4.6%	(477)	14.3%	(629)	18.9%	(881)	195.0%	(45.8%)
Capital assets	(3 330)	(152)	4.6%	(477)	14.3%	(629)	18.9%	(881)	195.0%	(45.8%)
Net Cash from/(used) Investing Activities	(3 330)	(152)	4.6%	(477)	14.3%	(629)	18.9%	(881)	195.0%	(45.8%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(5 398)	26 978	(499.8%)	(3 911)	72.5%	23 067	(427.3%)	(863)	(148.6%)	353.3%
Cash/cash equivalents at the year begin:	82 668	139 476	168.7%	166 455	201.4%	139 476	168.7%	136 885	-	21.6%
Cash/cash equivalents at the year end:	77 270	166 455	215.4%	162 544	210.4%	162 544	210.4%	136 022	(768.9%)	19.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Lindi Molibeli	016 970 8607
Financial Manager	Mr Gcobani Mashiyi	016 970 8625

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: EKURHULENI METRO (EKU)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	32 378 969	9 378 523	29.0%	8 047 337	24.9%	17 425 860	53.8%	7 839 799	56.9%	2.6%
Property rates	4 661 284	1 108 799	23.8%	1 171 120	25.1%	2 279 920	48.9%	1 221 500	54.5%	(4.1%)
Property rates - penalties and collection charges	133 973	19 685	14.7%	16 219	12.1%	35 904	26.8%	37 959	64.4%	(57.3%)
Service charges - electricity revenue	13 458 637	4 150 248	30.8%	3 084 848	22.9%	7 235 095	53.8%	2 900 218	51.3%	6.4%
Service charges - water revenue	4 260 889	972 781	22.8%	1 210 317	28.4%	2 183 097	51.2%	1 037 215	59.4%	16.7%
Service charges - sanitation revenue	1 646 274	647 583	39.3%	270 960	16.5%	918 543	55.8%	357 065	67.9%	(24.1%)
Service charges - refuse revenue	1 486 709	352 360	23.7%	352 351	23.7%	704 711	47.4%	349 418	48.9%	.8%
Service charges - other	136 757	17 396	12.7%	14 786	10.8%	32 182	23.5%	14 883	35.8%	(.7%)
Rental of facilities and equipment	65 479	16 273	24.9%	16 291	24.9%	32 564	49.7%	15 904	46.4%	2.4%
Interest earned - external investments	322 080	119 711	37.2%	132 660	41.2%	252 372	78.4%	113 035	81.2%	17.4%
Interest earned - outstanding debtors	344 563	118 953	34.5%	68 066	19.8%	187 019	54.3%	135 022	99.6%	(49.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	274 237	53 082	19.4%	62 811	22.9%	115 894	42.3%	99 293	65.9%	(36.7%)
Licences and permits	59 052	13 000	22.0%	12 861	21.8%	25 862	43.8%	13 299	47.6%	(3.3%)
Agency services	304 932	75 365	24.7%	63 739	20.9%	139 104	45.6%	65 461	50.5%	(2.6%)
Transfers recognised - operational	3 502 418	1 144 239	32.7%	1 013 941	28.9%	2 158 180	61.6%	928 983	68.7%	9.1%
Other own revenue	1 716 684	569 047	33.1%	556 367	32.4%	1 125 414	65.6%	550 544	69.3%	1.1%
Gains on disposal of PPE	5 000	-	-	-	-	-	-	-	-	-
Operating Expenditure	32 378 197	7 751 495	23.9%	7 585 732	23.4%	15 337 228	47.4%	7 687 563	52.5%	(1.3%)
Employee related costs	6 515 448	1 513 114	23.2%	1 544 157	23.7%	3 057 270	46.9%	1 541 444	50.1%	.2%
Remuneration of councillors	126 553	27 223	21.5%	29 478	23.3%	56 701	44.8%	24 833	40.6%	18.7%
Debt impairment	1 468 871	367 218	25.0%	367 218	25.0%	734 436	50.0%	358 891	50.2%	2.3%
Depreciation and asset impairment	1 805 346	451 337	25.0%	451 337	25.0%	902 673	50.0%	407 290	59.2%	10.8%
Finance charges	662 383	113 679	17.2%	170 193	25.7%	283 872	42.9%	186 075	39.3%	(8.5%)
Bulk purchases	12 489 022	3 766 965	30.2%	2 684 862	21.5%	6 451 827	51.7%	1 802 824	41.7%	48.9%
Other Materials	2 934 165	425 353	14.5%	664 689	22.7%	1 090 042	37.1%	1 791 284	95.7%	(62.9%)
Contracted services	1 074 371	158 771	14.8%	248 985	23.2%	407 755	38.0%	486 667	82.3%	(48.8%)
Transfers and grants	1 941 318	414 862	21.4%	685 134	35.3%	1 099 996	56.7%	627 667	109.8%	9.2%
Other expenditure	3 345 719	512 975	15.3%	739 681	22.1%	1 252 656	37.4%	460 588	31.3%	60.6%
Loss on disposal of PPE	15 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	773	1 627 027		461 605		2 088 632		152 236		
Transfers recognised - capital	1 876 755	226 674	12.1%	367 022	19.6%	593 696	31.6%	574 698	34.0%	(36.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	(32 500)	40.6%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	1 877 528	1 853 702		828 626		2 682 328		694 434		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 877 528	1 853 702		828 626		2 682 328		694 434		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 877 528	1 853 702		828 626		2 682 328		694 434		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 877 528	1 853 702		828 626		2 682 328		694 434		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	5 130 961	368 807	7.2%	833 087	16.2%	1 201 893	23.4%	1 000 626	29.1%	(16.7%)
National Government	1 850 283	208 188	11.3%	372 876	20.2%	581 064	31.4%	515 596	34.8%	(27.7%)
Provincial Government	26 473	-	-	10 151	38.3%	10 151	38.3%	2 876	9.0%	253.0%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	1 876 755	208 188	11.1%	383 026	20.4%	591 214	31.5%	518 472	34.4%	(26.1%)
Borrowing	1 790 950	41 245	2.3%	174 594	9.7%	215 839	12.1%	122 758	16.7%	42.2%
Internally generated funds	1 463 256	119 374	8.2%	275 466	18.8%	394 840	27.0%	359 395	30.4%	(23.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	5 130 961	368 807	7.2%	833 087	16.2%	1 201 893	23.4%	1 000 626	29.1%	(16.7%)
Governance and Administration	916 506	167 148	18.2%	127 396	13.9%	294 544	32.1%	187 518	35.0%	(32.1%)
Executive & Council	385 900	77 560	20.1%	5 200	1.3%	82 761	21.4%	6 014	55.1%	(13.5%)
Budget & Treasury Office	223 991	15 466	6.9%	35 495	15.8%	50 961	22.8%	73 418	29.5%	(51.7%)
Corporate Services	306 616	74 121	24.2%	86 701	28.3%	160 822	52.5%	108 085	38.6%	(19.8%)
Community and Public Safety	1 121 277	52 866	4.7%	288 211	25.7%	341 077	30.4%	199 530	20.8%	44.4%
Community & Social Services	180 750	10 012	5.5%	16 311	9.0%	26 323	14.6%	24 182	10.4%	(32.5%)
Sport And Recreation	64 060	2 745	4.3%	27 320	42.6%	30 065	46.9%	21 867	54.0%	24.9%
Public Safety	237 170	10 204	4.3%	46 692	19.7%	56 896	24.0%	69 747	46.0%	(33.1%)
Housing	550 497	15 920	2.9%	180 572	32.8%	196 492	35.7%	44 451	7.8%	306.2%
Health	88 800	13 986	15.7%	17 315	19.5%	31 301	35.2%	39 284	46.4%	(55.9%)
Economic and Environmental Services	1 796 799	96 803	5.4%	262 643	14.6%	359 446	20.0%	382 868	33.5%	(31.4%)
Planning and Development	253 850	61	-	11 197	4.4%	11 259	4.4%	19 013	31.5%	(41.1%)
Road Transport	1 530 649	96 553	6.3%	250 187	16.3%	346 740	22.7%	361 084	33.7%	(30.7%)
Environmental Protection	12 300	189	1.5%	1 258	10.2%	1 447	11.8%	2 771	28.7%	(54.6%)
Trading Services	1 272 379	51 515	4.0%	154 206	12.1%	205 720	16.2%	230 539	29.5%	(33.1%)
Electricity	648 829	21 946	3.4%	41 848	6.4%	63 793	9.8%	118 926	36.5%	(64.8%)
Water	318 500	12 738	4.0%	54 680	17.2%	67 418	21.2%	56 267	33.3%	(2.8%)
Waste Water Management	175 300	5 181	3.0%	18 681	10.7%	23 862	13.6%	38 102	17.9%	(51.0%)
Waste Management	129 750	11 650	9.0%	38 997	30.1%	50 647	39.0%	17 244	14.6%	126.1%
Other	24 000	474	2.0%	632	2.6%	1 106	4.6%	170	3.1%	271.3%

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	32 460 381	7 100 904	21.9%	11 042 578	34.0%	18 143 482	55.9%	7 822 797	49.8%	41.2%
Property rates, penalties and collection charges	4 459 590	1 017 035	22.8%	1 133 459	25.4%	2 150 494	48.2%	1 431 285	61.6%	(20.8%)
Service charges	19 529 590	5 834 509	29.9%	5 366 230	27.5%	11 200 739	57.4%	4 272 142	42.6%	25.6%
Other revenue	2 425 384	(977 621)	(40.3%)	3 016 231	124.4%	2 038 611	84.1%	630 143	156.5%	378.7%
Government - operating	3 502 418	761 642	21.7%	958 539	27.4%	1 720 181	49.1%	666 472	51.5%	43.8%
Government - capital	1 876 755	226 674	12.1%	367 392	19.6%	594 067	31.7%	574 698	37.3%	(36.1%)
Interest	666 643	238 665	35.8%	200 726	30.1%	439 391	65.9%	248 057	79.8%	(19.1%)
Dividends	-	-		-		-		-		
Payments	(27 758 009)	(11 348 405)	40.9%	(8 906 316)	32.1%	(20 254 721)	73.0%	(5 643 231)	48.8%	57.8%
Suppliers and employees	(25 154 308)	(10 725 497)	42.6%	(8 050 989)	32.0%	(18 776 486)	74.6%	(4 829 489)	45.1%	66.7%
Finance charges	(662 383)	(113 679)	17.2%	(170 193)	25.7%	(283 872)	42.9%	(186 075)	102.6%	(8.5%)
Transfers and grants	(1 941 318)	(509 229)	26.2%	(685 134)	35.3%	(1 194 363)	61.5%	(627 667)	92.8%	9.2%
Net Cash from/(used) Operating Activities	4 702 372	(4 247 501)	(90.3%)	2 136 262	45.4%	(2 111 239)	(44.9%)	2 179 566	56.2%	(2.0%)
Cash Flow from Investing Activities										
Receipts	287 437	4 099 289	1 426.2%	(62 399)	(21.7%)	4 036 891	1 404.4%	(63 468)	4.6%	(1.7%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	(1 996)	-	-	-	(1 996)	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	21	-	(100.0%)
Decrease (increase) in non-current investments	287 437	4 101 286	1 426.8%	(62 399)	(21.7%)	4 038 887	1 405.1%	(63 489)	4.6%	(1.7%)
Payments	(4 805 541)	(368 807)	7.7%	(833 087)	17.3%	(1 201 893)	25.0%	(1 000 626)	29.4%	(16.7%)
Capital assets	(4 805 541)	(368 807)	7.7%	(833 087)	17.3%	(1 201 893)	25.0%	(1 000 626)	29.4%	(16.7%)
Net Cash from/(used) Investing Activities	(4 518 103)	3 730 483	(82.6%)	(895 485)	19.8%	2 834 997	(62.7%)	(1 064 094)	27.9%	(15.8%)
Cash Flow from Financing Activities										
Receipts	1 808 793	(12 899)	(.7%)	13 923	.8%	1 023	.1%	16 773	1.9%	(17.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 790 950	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	17 842	(12 899)	(72.3%)	13 923	78.0%	1 023	5.7%	16 773	117.1%	(17.0%)
Payments	(381 507)	(234 278)	61.4%	(162 655)	42.6%	(396 933)	104.0%	(129 629)	51.9%	25.5%
Repayment of borrowing	(381 507)	(234 278)	61.4%	(162 655)	42.6%	(396 933)	104.0%	(129 629)	51.9%	25.5%
Net Cash from/(used) Financing Activities	1 427 285	(247 177)	(17.3%)	(148 732)	(10.4%)	(395 910)	(27.7%)	(112 855)	(15.9%)	31.8%
Net Increase/(Decrease) in cash held	1 611 554	(764 195)	(47.4%)	1 092 044	67.8%	327 849	20.3%	1 002 617	(767.8%)	8.9%
Cash/cash equivalents at the year begin:	7 701 376	7 701 376	100.0%	6 937 181	90.1%	7 701 376	100.0%	7 445 115	161.0%	(6.8%)
Cash/cash equivalents at the year end:	9 312 930	6 937 181	74.5%	8 029 225	86.2%	8 029 225	86.2%	8 447 732	180.3%	(5.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	313 701	8.0%	158 471	4.0%	124 493	3.2%	3 344 423	84.9%	3 941 088	31.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	868 262	36.2%	177 843	7.4%	93 443	3.9%	1 261 074	52.5%	2 400 622	19.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	271 642	14.7%	94 218	5.1%	65 025	3.5%	1 421 774	76.7%	1 852 660	14.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	91 121	7.9%	45 141	3.9%	34 757	3.0%	981 512	85.2%	1 152 530	9.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	81 289	6.8%	43 329	3.6%	35 757	3.0%	1 030 617	86.5%	1 190 993	9.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 591	1.6%	2 114	2.1%	2 007	2.0%	96 650	94.4%	102 361	.8%	-	-	-	-
Interest on Arrear Debtor Accounts	28 098	1.8%	27 751	1.8%	29 486	1.9%	1 436 045	94.4%	1 521 381	12.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24 130	4.9%	17 067	3.4%	16 958	3.4%	439 317	88.3%	497 472	3.9%	-	-	-	-
Total By Income Source	1 679 834	13.3%	565 934	4.5%	401 926	3.2%	10 011 412	79.1%	12 659 107	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	36 987	20.0%	19 692	10.6%	11 475	6.2%	116 798	63.2%	184 953	1.5%	-	-	-	-
Commercial	1 022 501	31.6%	234 415	7.2%	120 725	3.7%	1 862 537	57.5%	3 240 179	25.6%	-	-	-	-
Households	613 449	6.8%	307 973	3.4%	266 525	2.9%	7 894 244	86.9%	9 082 191	71.7%	-	-	-	-
Other	6 897	4.5%	3 854	2.5%	3 201	2.1%	137 833	90.8%	151 785	1.2%	-	-	-	-
Total By Customer Group	1 679 834	13.3%	565 934	4.5%	401 926	3.2%	10 011 412	79.1%	12 659 107	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	753 739	100.0%	-	-	-	-	-	-	753 739	33.3%
Bulk Water	240 298	100.0%	-	-	-	-	-	-	240 298	10.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	159 465	100.0%	-	-	-	-	-	-	159 465	7.0%
Auditor-General	882 604	79.8%	111 109	10.0%	112 206	10.1%	-	-	1 105 919	48.8%
Other	4 764	100.0%	-	-	-	-	-	-	4 764	.2%
Total	2 040 870	90.1%	111 109	4.9%	112 206	5.0%	-	-	2 264 185	100.0%

Contact Details

Municipal Manager	Dr Imogen Mashazi	011 999 0481
Financial Manager	Mrs Ramasela Ganda	011 999 6514

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF JOHANNESBURG (JHB)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	46 175 187	11 375 947	24.6%	10 671 413	23.1%	22 047 360	47.7%	9 871 500	47.4%	8.1%
Property rates	8 189 000	1 917 633	23.4%	2 006 577	24.5%	3 924 210	47.9%	2 038 309	51.6%	(1.6%)
Property rates - penalties and collection charges	114 277	20 981	18.4%	22 448	19.6%	43 429	38.0%	33 645	40.7%	(33.3%)
Service charges - electricity revenue	15 046 932	3 779 592	25.1%	3 267 243	21.7%	7 046 835	46.8%	2 846 113	44.2%	14.8%
Service charges - water revenue	5 785 951	1 317 460	22.8%	1 291 552	22.3%	2 609 012	45.1%	1 383 586	50.0%	(6.7%)
Service charges - sanitation revenue	3 425 653	795 198	23.2%	731 122	21.3%	1 526 319	44.6%	755 347	45.8%	(3.2%)
Service charges - refuse revenue	1 364 135	329 981	24.2%	334 561	24.5%	664 542	48.7%	332 331	52.7%	.7%
Service charges - other	496 958	115 886	23.3%	140 486	28.3%	256 372	51.6%	112 077	48.1%	25.3%
Rental of facilities and equipment	321 242	53 741	16.7%	59 573	18.5%	113 314	35.3%	61 707	40.2%	(3.5%)
Interest earned - external investments	274 300	41 743	15.2%	43 576	15.9%	85 319	31.1%	139 407	47.7%	(68.7%)
Interest earned - outstanding debtors	190 406	30 280	15.9%	46 529	24.4%	76 809	40.3%	51 253	52.3%	(9.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	990 868	158 919	16.0%	150 396	15.2%	309 315	31.2%	172 847	39.3%	(13.0%)
Licences and permits	790	331	41.8%	651	82.3%	981	124.2%	295	79.1%	120.5%
Agency services	663 431	154 196	23.2%	165 841	25.0%	320 036	48.2%	154 104	41.3%	7.6%
Transfers recognised - operational	6 725 515	2 100 799	31.2%	1 889 837	28.1%	3 990 635	59.3%	1 418 374	53.2%	33.2%
Other own revenue	2 560 729	559 207	21.8%	521 024	20.3%	1 080 231	42.2%	372 105	39.1%	40.0%
Gains on disposal of PPE	25 000	-	-	-	-	-	-	-	-	-
Operating Expenditure	45 305 416	11 203 131	24.7%	10 505 753	23.2%	21 708 884	47.9%	9 696 618	47.0%	8.3%
Employee related costs	10 464 405	2 480 834	23.7%	2 732 826	26.1%	5 213 660	49.8%	2 554 589	50.2%	7.0%
Remuneration of councillors	153 699	33 190	21.6%	34 760	22.6%	67 950	44.2%	31 671	44.0%	9.8%
Debt impairment	3 286 247	778 584	23.7%	694 781	21.1%	1 473 365	44.8%	671 875	70.2%	3.4%
Depreciation and asset impairment	3 567 343	679 802	19.1%	692 887	19.4%	1 372 689	38.5%	466 209	31.5%	48.6%
Finance charges	2 321 693	501 450	21.6%	579 375	25.0%	1 080 825	46.6%	427 987	43.9%	35.4%
Bulk purchases	15 323 211	4 813 087	31.4%	3 565 948	23.3%	8 379 035	54.7%	3 062 207	52.3%	16.5%
Other Materials	51 589	-	-	(0)	-	(0)	-	-	-	(100.0%)
Contracted services	3 485 542	598 908	17.2%	790 423	22.7%	1 389 331	39.9%	971 479	36.2%	(18.6%)
Transfers and grants	464 426	97 413	21.0%	141 438	30.5%	238 851	51.4%	167 044	72.3%	(15.3%)
Other expenditure	6 187 236	1 210 648	19.6%	1 264 107	20.4%	2 474 755	40.0%	1 328 722	37.6%	(4.9%)
Loss on disposal of PPE	25	9 215	36 860.0%	9 207	36 828.9%	18 422	73 688.9%	14 834	71 399.8%	(37.9%)
Surplus/(Deficit)	869 771	172 815		165 661		338 476		174 882		
Transfers recognised - capital	2 756 793	258 903	9.4%	795 733	28.9%	1 054 636	38.3%	464 701	31.3%	71.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	4 500	2.6%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	3 626 564	431 719		961 393		1 393 112		644 083		
Taxation	416 943	10 724	2.6%	11 046	2.6%	21 769	5.2%	8 562	2.9%	29.0%
Surplus/(Deficit) after taxation	3 209 621	420 995		950 348		1 371 343		635 521		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 209 621	420 995		950 348		1 371 343		635 521		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 209 621	420 995		950 348		1 371 343		635 521		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	9 543 581	1 385 081	14.5%	1 203 273	12.6%	2 588 353	27.1%	1 703 181	26.9%	(29.4%)
National Government	2 756 793	421 598	15.3%	407 900	14.8%	829 498	30.1%	550 171	35.1%	(25.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 756 793	421 598	15.3%	407 900	14.8%	829 498	30.1%	550 171	35.1%	(25.9%)
Borrowing	2 626 777	369 447	14.1%	530 275	20.2%	899 722	34.3%	583 882	24.7%	(9.2%)
Internally generated funds	4 045 757	561 078	13.9%	180 286	4.5%	741 364	18.3%	537 508	22.9%	(66.5%)
Public contributions and donations	114 254	32 958	28.8%	84 811	74.2%	117 769	103.1%	31 620	20.1%	168.2%
Capital Expenditure Standard Classification	9 543 581	1 385 081	14.5%	1 203 273	12.6%	2 588 353	27.1%	1 703 181	26.9%	(29.4%)
Governance and Administration	1 259 428	66 812	5.3%	25 139	2.0%	91 951	7.3%	3 869	1.2%	549.8%
Executive & Council	210 420	47	-	3 902	1.9%	3 949	1.9%	1 898	.4%	105.6%
Budget & Treasury Office	3 047	37	1.2%	87	2.9%	124	4.1%	301	9.1%	(71.1%)
Corporate Services	1 045 961	66 728	6.4%	21 150	2.0%	87 878	8.4%	1 670	1.7%	1 166.5%
Community and Public Safety	2 165 339	269 937	12.5%	392 244	18.1%	662 181	30.6%	174 498	32.2%	124.8%
Community & Social Services	203 781	153	.1%	8 730	4.3%	8 883	4.4%	9 177	6.5%	(4.9%)
Sport And Recreation	82 970	14 006	16.9%	19 533	23.5%	33 539	40.4%	28 920	37.1%	(32.5%)
Public Safety	182 106	4 687	2.6%	(11 044)	(6.1%)	(6 357)	(3.5%)	21 410	13.1%	(151.6%)
Housing	1 596 778	251 050	15.7%	373 476	23.4%	624 526	39.1%	105 311	40.7%	254.6%
Health	99 704	41	-	1 549	1.6%	1 590	1.6%	9 680	8.9%	(84.0%)
Economic and Environmental Services	3 880 172	546 806	14.1%	287 528	7.4%	834 334	21.5%	737 962	25.6%	(61.0%)
Planning and Development	1 148 183	36 303	3.2%	73 374	6.4%	109 677	9.6%	133 689	17.0%	(45.1%)
Road Transport	2 683 059	510 428	19.0%	213 396	8.0%	723 824	27.0%	589 992	28.6%	(63.8%)
Environmental Protection	48 930	75	.2%	758	1.5%	833	1.7%	14 281	33.7%	(94.7%)
Trading Services	2 238 642	501 526	22.4%	498 361	22.3%	999 887	44.7%	786 852	42.0%	(36.7%)
Electricity	1 393 330	410 240	29.4%	381 794	27.4%	792 034	56.8%	532 881	38.7%	(28.4%)
Water	441 982	84 346	19.1%	109 494	24.8%	193 840	43.9%	209 665	79.7%	(47.8%)
Waste Water Management	294 654	-	-	-	-	-	-	-	-	-
Waste Management	108 676	6 940	6.4%	7 073	6.5%	14 013	12.9%	44 306	52.9%	(84.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	45 437 004	13 130 003	28.9%	12 305 404	27.1%	25 435 406	56.0%	12 215 215	57.3%	.7%
Property rates, penalties and collection charges	7 851 647	1 685 970	21.5%	1 876 320	23.9%	3 562 290	45.4%	1 849 939	53.7%	1.4%
Service charges	23 905 818	6 617 776	27.7%	5 931 821	24.8%	12 549 598	52.5%	6 083 492	49.4%	(2.5%)
Other revenue	3 747 024	1 548 798	41.3%	1 509 088	40.3%	3 057 887	81.6%	1 806 193	122.9%	(16.4%)
Government - operating	6 725 515	2 479 885	36.9%	1 925 970	28.6%	4 405 855	65.5%	1 487 841	57.4%	29.4%
Government - capital	2 756 793	735 264	26.7%	1 006 241	36.5%	1 741 505	63.2%	961 551	60.4%	4.6%
Interest	450 206	62 309	13.8%	55 963	12.4%	118 272	26.3%	26 198	16.2%	113.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(37 843 751)	(13 564 585)	35.8%	(11 217 707)	29.6%	(24 782 292)	65.5%	(11 820 448)	66.3%	(5.1%)
Suppliers and employees	(35 522 058)	(13 080 161)	36.8%	(10 181 681)	28.7%	(23 261 842)	65.5%	(10 893 644)	66.0%	(6.5%)
Finance charges	(2 321 693)	(327 941)	14.1%	(886 265)	38.2%	(1 214 206)	52.3%	(683 691)	59.8%	29.6%
Transfers and grants	-	(156 483)	-	(149 761)	-	(306 243)	-	(243 113)	-	(38.4%)
Net Cash from/(used) Operating Activities	7 593 253	(434 582)	(5.7%)	1 087 697	14.3%	653 115	8.6%	394 767	12.6%	175.5%
Cash Flow from Investing Activities										
Receipts	(631 913)	608 251	(96.3%)	392 029	(62.0%)	1 000 280	(158.3%)	70 751	(4 653.8%)	454.1%
Proceeds on disposal of PPE	24 975	608 251	2 435.4%	392 029	1 569.7%	1 000 280	4 005.1%	70 751	9 421.8%	454.1%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(46 285)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(610 603)	-	-	-	-	-	-	-	-	-
Payments	(9 066 400)	(2 992 009)	33.0%	(1 562 069)	17.2%	(4 554 078)	50.2%	(1 578 019)	50.3%	(1.0%)
Capital assets	(9 066 400)	(2 992 009)	33.0%	(1 562 069)	17.2%	(4 554 078)	50.2%	(1 578 019)	50.3%	(1.0%)
Net Cash from/(used) Investing Activities	(9 698 313)	(2 383 758)	24.6%	(1 170 039)	12.1%	(3 553 797)	36.6%	(1 507 269)	10.2%	(22.4%)
Cash Flow from Financing Activities										
Receipts	2 626 777	1 725 000	65.7%	2 281 000	86.8%	4 006 000	152.5%	1 670 900	42.4%	36.5%
Short term loans	-	1 725 000	-	(225 000)	-	1 500 000	-	1 670 900	-	(113.5%)
Borrowing long term/refinancing	2 626 777	-	-	2 506 000	95.4%	2 506 000	95.4%	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(584 417)	(18 140)	3.1%	(158 102)	27.1%	(176 242)	30.2%	(1 052 805)	67.9%	(85.0%)
Repayment of borrowing	(584 417)	(18 140)	3.1%	(158 102)	27.1%	(176 242)	30.2%	(1 052 805)	67.9%	(85.0%)
Net Cash from/(used) Financing Activities	2 042 360	1 706 860	83.6%	2 122 898	103.9%	3 829 758	187.5%	618 095	25.5%	243.5%
Net Increase/(Decrease) in cash held	(62 700)	(1 111 480)	1 772.7%	2 040 555	(3 254.5%)	929 075	(1 481.8%)	(494 407)	149.5%	(512.7%)
Cash/cash equivalents at the year begin:	3 752 745	6 890 021	183.6%	5 778 540	154.0%	6 890 021	183.6%	4 910 918	96.2%	17.7%
Cash/cash equivalents at the year end:	3 690 045	5 778 540	156.6%	7 819 096	211.9%	7 819 096	211.9%	4 416 511	100.9%	77.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	566 622	11.8%	224 522	4.7%	168 296	3.5%	3 859 483	80.1%	4 818 923	27.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	888 595	22.4%	257 991	6.5%	276 570	7.0%	2 547 018	64.2%	3 970 173	22.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	468 418	11.5%	132 698	3.3%	77 945	1.9%	3 379 675	83.3%	4 058 736	22.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	377 748	11.8%	149 681	4.7%	112 197	3.5%	2 572 989	80.1%	3 212 615	18.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	135 249	11.1%	60 475	5.0%	54 623	4.5%	964 923	79.4%	1 215 269	6.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	7 052	1.6%	6 934	1.6%	6 839	1.6%	407 218	95.1%	428 043	2.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 443 683	13.8%	832 301	4.7%	696 470	3.9%	13 731 305	77.6%	17 703 759	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	74 403	12.6%	(10 827)	(1.8%)	31 375	5.3%	493 352	83.9%	588 304	3.3%	-	-	-	-
Commercial	1 425 819	22.2%	216 628	3.4%	295 431	4.6%	4 484 252	69.8%	6 422 131	36.3%	-	-	-	-
Households	943 460	8.8%	626 500	5.9%	369 664	3.5%	8 753 701	81.9%	10 693 325	60.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 443 683	13.8%	832 301	4.7%	696 470	3.9%	13 731 305	77.6%	17 703 759	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 019 957	100.0%	-	-	-	-	-	-	1 019 957	33.1%
Bulk Water	348 617	100.0%	-	-	-	-	-	-	348 617	11.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	649 941	78.8%	123 551	15.0%	1 177	.1%	50 646	6.1%	825 315	26.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	882 788	100.0%	-	-	9	-	326	-	883 123	28.7%
Total	2 901 303	94.3%	123 551	4.0%	1 186	-	50 972	1.7%	3 077 012	100.0%

Contact Details

Municipal Manager	Dr L Ndhivo	011 407 7309
Financial Manager	Mr Reggie Bogo	011 358 3618

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF TSHWANE (TSH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	30 209 869	8 414 012	27.9%	7 087 111	23.5%	15 501 123	51.3%	6 715 523	51.9%	5.5%
Property rates	5 764 124	1 475 960	25.6%	1 405 523	24.4%	2 881 483	50.0%	1 302 337	49.5%	7.9%
Property rates - penalties and collection charges	-	-		-		-		-	-	-
Service charges - electricity revenue	11 445 635	3 711 731	32.4%	2 491 619	21.8%	6 203 351	54.2%	2 293 317	47.6%	8.6%
Service charges - water revenue	4 075 549	835 873	20.5%	828 741	20.3%	1 664 614	40.8%	915 736	49.4%	(9.5%)
Service charges - sanitation revenue	937 495	210 031	22.4%	209 081	22.3%	419 111	44.7%	202 382	48.9%	3.3%
Service charges - refuse revenue	1 261 245	322 280	25.6%	309 870	24.6%	632 150	50.1%	291 382	50.2%	6.3%
Service charges - other	-	-	-	348	-	348	-	-	-	(100.0%)
Rental of facilities and equipment	136 321	27 218	20.0%	32 587	23.9%	59 805	43.9%	27 710	48.9%	17.6%
Interest earned - external investments	43 089	19 939	46.3%	20 191	46.9%	40 129	93.1%	10 630	29.4%	89.9%
Interest earned - outstanding debtors	238 451	131 570	55.2%	146 274	61.3%	277 844	116.5%	103 363	93.1%	41.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	198 658	58 995	29.7%	96 605	48.6%	155 600	78.3%	130 302	67.2%	(25.9%)
Licences and permits	60 564	8 922	14.7%	13 160	21.7%	22 081	36.5%	12 127	36.2%	8.5%
Agency services	9 299	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	4 240 323	1 434 867	33.8%	1 316 699	31.1%	2 751 566	64.9%	1 230 749	69.0%	7.0%
Other own revenue	1 799 117	176 627	9.8%	216 415	12.0%	393 042	21.8%	194 892	50.2%	11.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	600	-	(100.0%)
Operating Expenditure	28 281 950	6 043 364	21.4%	6 803 007	24.1%	12 846 372	45.4%	7 491 909	51.5%	(9.2%)
Employee related costs	7 622 096	1 938 916	25.4%	1 942 943	25.5%	3 881 859	50.9%	1 950 401	49.7%	(.4%)
Remuneration of councillors	125 834	28 169	22.4%	29 899	23.8%	58 068	46.1%	28 983	48.7%	3.2%
Debt impairment	908 053	246 752	27.2%	250 391	27.6%	497 143	54.7%	110 368	18.2%	126.9%
Depreciation and asset impairment	1 258 208	221 684	17.6%	348 626	27.7%	570 311	45.3%	279 327	46.5%	24.8%
Finance charges	1 057 982	124 086	11.7%	429 588	40.6%	553 674	52.3%	277 389	51.2%	54.9%
Bulk purchases	9 956 609	2 526 158	25.4%	2 154 348	21.6%	4 680 505	47.0%	2 972 398	57.5%	(27.5%)
Other Materials	283 940	40 641	14.3%	53 877	19.0%	94 518	33.3%	76 336	33.2%	(29.4%)
Contracted services	2 738 440	470 181	17.2%	844 036	30.8%	1 314 218	48.0%	719 385	71.7%	17.3%
Transfers and grants	288 055	(243 755)	(84.6%)	43 176	15.0%	(200 579)	(69.6%)	39 437	21.5%	9.5%
Other expenditure	4 042 732	691 028	17.1%	702 622	17.4%	1 393 650	34.5%	1 036 083	45.3%	(32.2%)
Loss on disposal of PPE	1	(496)	(49 588.3%)	3 502	350 193.9%	3 006	300 605.6%	1 802	-	94.3%
Surplus/(Deficit)	1 927 919	2 370 647		284 104		2 654 751		(776 385)		
Transfers recognised - capital	2 370 209	216 305	9.1%	715 161	30.2%	931 466	39.3%	755 496	38.9%	(5.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 298 127	2 586 952		999 265		3 586 217		(20 890)		
Taxation	(500)	-	-	150	(30.0%)	150	(30.0%)	-	-	(100.0%)
Surplus/(Deficit) after taxation	4 298 627	2 586 952		999 115		3 586 067		(20 890)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 298 627	2 586 952		999 115		3 586 067		(20 890)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 298 627	2 586 952		999 115		3 586 067		(20 890)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	4 465 209	280 755	6.3%	887 599	19.9%	1 168 354	26.2%	1 068 767	37.7%	(17.0%)
National Government	2 331 654	215 340	9.2%	713 653	30.6%	928 992	39.8%	730 639	38.5%	(2.3%)
Provincial Government	38 355	1 818	4.7%	18 229	47.5%	20 047	52.3%	2 209	6.4%	725.3%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	200	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 370 209	217 157	9.2%	731 881	30.9%	949 039	40.0%	732 848	37.9%	(.1%)
Borrowing	1 000 000	58 779	5.9%	125 104	12.5%	183 883	18.4%	305 509	39.0%	(59.1%)
Internally generated funds	985 000	336	-	5 019	.5%	5 355	.5%	2 188	6.3%	129.4%
Public contributions and donations	110 000	4 482	4.1%	25 594	23.3%	30 077	27.3%	28 222	32.1%	(9.3%)
Capital Expenditure Standard Classification	4 465 209	280 755	6.3%	887 599	19.9%	1 168 354	26.2%	1 068 767	37.7%	(17.0%)
Governance and Administration	368 484	28 895	7.8%	40 689	11.0%	69 584	18.9%	71 278	38.4%	(42.9%)
Executive & Council	58 784	336	.6%	17 419	29.6%	17 755	30.2%	22 549	20.0%	(22.7%)
Budget & Treasury Office	-	-	-	-	-	-	-	16 388	54.6%	(100.0%)
Corporate Services	309 700	28 559	9.2%	23 270	7.5%	51 829	16.7%	32 341	45.0%	(28.0%)
Community and Public Safety	746 104	68 229	9.1%	287 268	38.5%	355 498	47.6%	171 656	21.9%	67.4%
Community & Social Services	21 200	6 572	31.0%	2 182	10.3%	8 754	41.3%	4 514	13.3%	(51.7%)
Sport And Recreation	103 000	17 115	16.6%	9 608	9.3%	26 723	25.9%	10 185	7.9%	(5.7%)
Public Safety	41 000	420	1.0%	1 805	4.4%	2 225	5.4%	1 277	15.0%	41.3%
Housing	537 704	42 039	7.8%	254 530	47.3%	296 569	55.2%	141 543	23.7%	79.8%
Health	43 200	2 083	4.8%	19 144	44.3%	21 228	49.1%	14 137	35.2%	35.4%
Economic and Environmental Services	1 293 506	142 588	11.0%	271 636	21.0%	414 224	32.0%	423 584	35.8%	(35.9%)
Planning and Development	65 400	4 330	6.6%	13 891	21.2%	18 221	27.9%	-	-	(100.0%)
Road Transport	1 225 106	138 257	11.3%	257 745	21.0%	396 003	32.3%	423 584	37.8%	(39.2%)
Environmental Protection	3 000	-	-	-	-	-	-	-	-	-
Trading Services	2 024 615	41 043	2.0%	282 629	14.0%	323 672	16.0%	398 916	55.9%	(29.2%)
Electricity	1 428 665	38 596	2.7%	99 596	7.0%	138 193	9.7%	129 458	41.5%	(23.1%)
Water	100 500	-	-	18 250	18.2%	18 250	18.2%	46 440	41.8%	(60.7%)
Waste Water Management	474 450	2 447	.5%	159 022	33.5%	161 469	34.0%	215 341	79.1%	(26.2%)
Waste Management	21 000	-	-	5 760	27.4%	5 760	27.4%	7 678	73.3%	(25.0%)
Other	32 500	-	-	5 377	16.5%	5 377	16.5%	3 333	37.3%	61.3%

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	31 589 444	9 090 882	28.8%	7 648 339	24.2%	16 739 221	53.0%	7 396 127	54.9%	3.4%
Property rates, penalties and collection charges	5 533 559	1 475 960	26.7%	1 405 523	25.4%	2 881 483	52.1%	1 302 337	53.8%	7.9%
Service charges	17 011 229	5 079 915	29.9%	3 839 659	22.6%	8 919 574	52.4%	3 702 816	52.6%	3.7%
Other revenue	2 187 493	271 761	12.4%	358 766	16.4%	630 527	28.8%	365 030	52.7%	(1.7%)
Government - operating	4 240 323	1 780 763	42.0%	1 153 708	27.2%	2 934 471	69.2%	1 095 244	68.2%	5.3%
Government - capital	2 370 209	330 974	14.0%	724 219	30.6%	1 055 193	44.5%	816 708	46.9%	(11.3%)
Interest	246 631	151 509	61.4%	166 464	67.5%	317 973	128.9%	113 992	115.0%	46.0%
Dividends	-	-		-		-		-		
Payments	(25 896 832)	(10 612 708)	41.0%	(6 310 352)	24.4%	(16 923 059)	65.3%	(6 206 026)	61.4%	1.7%
Suppliers and employees	(24 550 779)	(10 173 178)	41.4%	(5 837 588)	23.8%	(16 010 766)	65.2%	(5 889 201)	62.4%	(.9%)
Finance charges	(1 057 999)	(124 086)	11.7%	(429 588)	40.6%	(553 674)	52.3%	(277 389)	51.2%	54.9%
Transfers and grants	(288 055)	(315 444)	109.5%	(43 176)	15.0%	(358 620)	124.5%	(39 437)	21.5%	9.5%
Net Cash from/(used) Operating Activities	5 692 612	(1 521 826)	(26.7%)	1 337 987	23.5%	(183 839)	(3.2%)	1 190 100	13.6%	12.4%
Cash Flow from Investing Activities										
Receipts	(541 804)	1 167 091	(215.4%)	(247 235)	45.6%	919 856	(169.8%)	(157 554)	517.1%	56.9%
Proceeds on disposal of PPE	-	29 091	-	59 357	-	88 448	-	23 619	-	151.3%
Decrease in non-current debtors	(241 572)	514 940	(213.2%)	(72 043)	29.8%	442 896	(183.3%)	(235 131)	-	(69.4%)
Decrease in other non-current receivables	2 759	623 635	22 606.0%	(245 676)	(8 905.5%)	377 959	13 700.6%	60 922	276.3%	(503.3%)
Decrease (increase) in non-current investments	(302 991)	(574)	.2%	11 127	(3.7%)	10 553	(3.5%)	(6 965)	(38.4%)	(259.8%)
Payments	(4 339 234)	(280 755)	6.5%	(887 599)	20.5%	(1 168 354)	26.9%	(1 068 767)	38.5%	(17.0%)
Capital assets	(4 339 234)	(280 755)	6.5%	(887 599)	20.5%	(1 168 354)	26.9%	(1 068 767)	38.5%	(17.0%)
Net Cash from/(used) Investing Activities	(4 881 039)	886 336	(18.2%)	(1 134 835)	23.2%	(248 498)	5.1%	(1 226 321)	24.9%	(7.5%)
Cash Flow from Financing Activities										
Receipts	1 007 366	960 710	95.4%	(45 889)	(4.6%)	914 820	90.8%	3 462 416	336.1%	(101.3%)
Short term loans	-	955 000	-	(55 000)	-	900 000	-	3 785 000	-	(101.5%)
Borrowing long term/refinancing	1 000 000	-	-	-	-	-	-	(330 000)	-	(100.0%)
Increase (decrease) in consumer deposits	7 366	5 710	77.5%	9 111	123.7%	14 820	201.2%	7 416	140.0%	22.8%
Payments	(702 083)	(85 533)	12.2%	(126 150)	18.0%	(211 682)	30.2%	(3 276 235)	634.5%	(96.1%)
Repayment of borrowing	(702 083)	(85 533)	12.2%	(126 150)	18.0%	(211 682)	30.2%	(3 276 235)	634.5%	(96.1%)
Net Cash from/(used) Financing Activities	305 283	875 177	286.7%	(172 039)	(56.4%)	703 138	230.3%	186 182	78.2%	(192.4%)
Net Increase/(Decrease) in cash held	1 116 856	239 687	21.5%	31 113	2.8%	270 801	24.2%	149 961	14.5%	(79.3%)
Cash/cash equivalents at the year begin:	2 012 796	1 186 049	58.9%	1 425 736	70.8%	1 186 049	58.9%	548 045	49.9%	160.1%
Cash/cash equivalents at the year end:	3 129 652	1 425 736	45.6%	1 456 850	46.5%	1 456 850	46.5%	698 006	37.2%	108.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	335 526	18.1%	54 962	3.0%	36 314	2.0%	1 422 800	76.9%	1 849 602	22.1%	9 245	.5%	-	-
Trade and Other Receivables from Exchange Transactions - Electric	249 759	24.5%	19 925	2.0%	26 340	2.6%	725 151	71.0%	1 021 175	12.2%	7 165	.7%	-	-
Receivables from Non-exchange Transactions - Property Rates	479 420	21.7%	68 298	3.1%	82 464	3.7%	1 583 956	71.5%	2 214 138	26.4%	3 729	.2%	-	-
Receivables from Exchange Transactions - Waste Water Managem	65 487	22.9%	8 328	2.9%	8 039	2.8%	203 510	71.3%	285 364	3.4%	2 557	.9%	-	-
Receivables from Exchange Transactions - Waste Management	101 820	19.5%	16 089	3.1%	14 602	2.8%	389 578	74.6%	522 088	6.2%	3 771	.7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	10 161	4.1%	1 551	.6%	1 118	.4%	236 801	94.9%	249 630	3.0%	2	-	-	-
Interest on Arrear Debtor Accounts	115 951	8.0%	42 512	2.9%	42 714	3.0%	1 246 111	86.1%	1 447 289	17.3%	10 167	.7%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	37 657	4.7%	281	-	17 257	2.2%	741 213	93.1%	796 408	9.5%	7 076	.9%	-	-
Total By Income Source	1 395 781	16.6%	211 946	2.5%	228 848	2.7%	6 549 120	78.1%	8 385 695	100.0%	43 713	.5%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	86 883	76.3%	13 834	12.1%	15 908	14.0%	(2 755)	(2.4%)	113 870	1.4%	-	-	-	-
Commercial	455 377	21.8%	39 929	1.9%	68 219	3.3%	1 525 257	73.0%	2 088 782	24.9%	12 884	.6%	-	-
Households	752 106	15.4%	133 318	2.7%	138 805	2.8%	3 846 796	79.0%	4 871 026	58.1%	24 855	.5%	-	-
Other	101 415	7.7%	24 864	1.9%	5 915	.5%	1 179 823	89.9%	1 312 017	15.6%	5 973	.5%	-	-
Total By Customer Group	1 395 781	16.6%	211 946	2.5%	228 848	2.7%	6 549 120	78.1%	8 385 695	100.0%	43 713	.5%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	611 629	100.0%	-	-	-	-	-	-	611 629	16.4%
Bulk Water	175 765	100.0%	-	-	-	-	-	-	175 765	4.7%
PAYE deductions	90 988	100.0%	-	-	-	-	-	-	90 988	2.4%
VAT (output less input)	(88 240)	100.0%	-	-	-	-	-	-	(88 240)	(2.4%)
Pensions / Retirement	104 254	100.0%	-	-	-	-	-	-	104 254	2.8%
Loan repayments	1 326 150	100.0%	-	-	-	-	-	-	1 326 150	35.5%
Trade Creditors	983 528	100.0%	-	-	-	-	-	-	983 528	26.3%
Auditor-General	4 687	100.0%	-	-	-	-	-	-	4 687	.1%
Other	527 864	100.0%	-	-	-	-	-	-	527 864	14.1%
Total	3 736 625	100.0%	-	-	-	-	-	-	3 736 625	100.0%

Contact Details

Municipal Manager	Ms Lindiwe Kwele	012 358 4901
Financial Manager	Mr Umar Banda	012 358 8100/1

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: EMFULENI (GT421)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	6 093 014	1 550 764	25.5%	1 303 338	21.4%	2 854 102	46.8%	1 068 659	47.6%	22.0%
Property rates	787 747	163 786	20.8%	164 769	20.9%	328 555	41.7%	149 640	49.4%	10.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2 458 606	595 759	24.2%	411 550	16.7%	1 007 309	41.0%	426 105	50.1%	(3.4%)
Service charges - water revenue	1 264 814	361 652	28.6%	313 442	24.8%	675 094	53.4%	223 395	50.4%	40.3%
Service charges - sanitation revenue	401 706	89 341	22.2%	102 165	25.4%	191 506	47.7%	(35 695)	13.3%	(386.2%)
Service charges - refuse revenue	215 210	52 329	24.3%	65 618	30.5%	117 947	54.8%	49 210	50.0%	33.3%
Service charges - other	29 653	1 573	5.3%	2 226	7.5%	3 799	12.8%	1 337	6.5%	66.4%
Rental of facilities and equipment	13 677	4 415	32.3%	4 703	34.4%	9 118	66.7%	3 100	35.6%	51.7%
Interest earned - external investments	8 912	350	3.9%	3 097	34.8%	3 448	38.7%	2 551	3 864.5%	21.4%
Interest earned - outstanding debtors	38 904	10 474	26.9%	10 117	26.0%	20 591	52.9%	9 595	71.9%	5.4%
Dividends received	-	-	-	-	-	-	-	3	57.2%	(100.0%)
Fines	169 260	2 506	1.5%	2 823	1.7%	5 329	3.1%	3 140	3.8%	(10.1%)
Licences and permits	13	19	145.0%	35	268.7%	54	413.7%	22	396.0%	56.6%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	678 454	262 354	38.7%	215 878	31.8%	478 232	70.5%	227 650	72.6%	(5.2%)
Other own revenue	26 058	6 206	23.8%	6 914	26.5%	13 119	50.3%	6 260	11.9%	10.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	2 348	80.6%	(100.0%)
Operating Expenditure	5 937 229	782 327	13.2%	1 374 797	23.2%	2 157 124	36.3%	1 185 988	39.8%	15.9%
Employee related costs	1 028 747	249 071	24.2%	269 834	26.2%	518 905	50.4%	227 257	47.6%	18.7%
Remuneration of councillors	47 828	11 722	24.5%	12 057	25.2%	23 779	49.7%	11 320	47.8%	6.5%
Debt impairment	737 005	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	459 225	-	-	-	-	-	-	111 222	28.2%	(100.0%)
Finance charges	10 332	-	-	10 515	101.8%	10 515	101.8%	-	-	(100.0%)
Bulk purchases	2 393 311	323 815	13.5%	839 208	35.1%	1 163 023	48.6%	511 366	46.3%	64.1%
Other Materials	24 527	7 808	31.8%	4 541	18.5%	12 348	50.3%	9 257	47.3%	(50.9%)
Contracted services	188 835	5 716	3.0%	17 129	9.1%	22 845	12.1%	102 449	71.2%	(83.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	1 047 417	184 194	17.6%	221 514	21.1%	405 708	38.7%	213 117	52.5%	3.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	155 784	768 438		(71 460)		696 978		(117 329)		
Transfers recognised - capital	189 889	5 047	2.7%	78 854	41.5%	83 901	44.2%	74 832	19.4%	5.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	345 673	773 485		7 395		780 880		(42 497)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	345 673	773 485		7 395		780 880		(42 497)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	345 673	773 485		7 395		780 880		(42 497)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	345 673	773 485		7 395		780 880		(42 497)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	345 673	12 512	3.6%	47 281	13.7%	59 793	17.3%	50 035	19.7%	(5.5%)
National Government	168 965	8 937	5.3%	36 330	21.5%	45 267	26.8%	32 463	18.1%	11.9%
Provincial Government	18 220	2 978	16.3%	5 816	31.9%	8 794	48.3%	7 493	32.0%	(22.4%)
District Municipality	2 704	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	189 889	11 915	6.3%	42 146	22.2%	54 061	28.5%	39 956	19.3%	5.5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	155 784	597	.4%	5 135	3.3%	5 732	3.7%	10 079	20.8%	(49.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	345 673	12 512	3.6%	47 281	13.7%	59 793	17.3%	50 035	19.7%	(5.5%)
Governance and Administration	31 800	597	1.9%	4 967	15.6%	5 564	17.5%	803	9.8%	518.6%
Executive & Council	450	543	120.7%	205	45.5%	748	166.2%	289	-	(29.1%)
Budget & Treasury Office	19 600	54	.3%	1 658	8.5%	1 712	8.7%	514	6.2%	222.5%
Corporate Services	11 750	-	-	3 105	26.4%	3 105	26.4%	-	-	(100.0%)
Community and Public Safety	67 103	-	-	-	-	-	-	-	-	-
Community & Social Services	27 321	-	-	-	-	-	-	-	-	-
Sport And Recreation	25 782	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	14 000	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	87 109	11 915	13.7%	42 314	48.6%	54 229	62.3%	49 232	79.9%	(14.1%)
Planning and Development	15 376	11 915	77.5%	42 314	275.2%	54 229	352.7%	49 232	905.2%	(14.1%)
Road Transport	71 733	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	159 661	-	-	-	-	-	-	-	-	-
Electricity	74 600	-	-	-	-	-	-	-	-	-
Water	76 261	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	8 800	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	5 256 488	1 340 778	25.5%	1 169 789	22.3%	2 510 567	47.8%	1 108 097	49.8%	5.6%
Property rates, penalties and collection charges	622 320	122 071	19.6%	135 772	21.8%	257 843	41.4%	124 229	47.2%	9.3%
Service charges	3 509 001	537 022	15.3%	481 887	13.7%	1 018 909	29.0%	597 245	45.8%	(19.3%)
Other revenue	207 508	307 101	148.0%	256 328	123.5%	563 429	271.5%	170 883	114.2%	50.0%
Government - operating	682 074	253 575	37.2%	202 861	29.7%	456 436	66.9%	195 864	68.0%	3.6%
Government - capital	187 769	106 766	56.9%	78 022	41.6%	184 788	98.4%	7 231	26.8%	979.0%
Interest	47 815	14 243	29.8%	14 918	31.2%	29 162	61.0%	12 642	75.8%	18.0%
Dividends	-	-	-	-	-	-	-	3	57.2%	(100.0%)
Payments	(4 909 371)	(1 399 684)	28.5%	(1 055 207)	21.5%	(2 454 891)	50.0%	(1 206 089)	64.1%	(12.5%)
Suppliers and employees	(4 899 039)	(1 397 678)	28.5%	(1 052 133)	21.5%	(2 449 811)	50.0%	(1 204 024)	64.1%	(12.6%)
Finance charges	(10 332)	(2 006)	19.4%	(3 074)	29.8%	(5 080)	49.2%	(2 065)	110.0%	48.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	347 118	(58 906)	(17.0%)	114 582	33.0%	55 676	16.0%	(97 992)	(19.9%)	(216.9%)
Cash Flow from Investing Activities										
Receipts	-	20 153	-	265	-	20 418	-	151 771	7 611.0%	(99.8%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	20 153	-	265	-	20 418	-	151 771	-	(99.8%)
Payments	(328 917)	(57 907)	17.6%	(79 331)	24.1%	(137 238)	41.7%	(47 549)	27.8%	66.8%
Capital assets	(328 917)	(57 907)	17.6%	(79 331)	24.1%	(137 238)	41.7%	(47 549)	27.8%	66.8%
Net Cash from/(used) Investing Activities	(328 917)	(37 755)	11.5%	(79 066)	24.0%	(116 820)	35.5%	104 222	(15.0%)	(175.9%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	144 500	271.7%	(100.0%)
Short term loans	-	-	-	-	-	-	-	144 500	271.7%	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(16 800)	-	-	-	-	-	-	(247 613)	278.9%	(100.0%)
Repayment of borrowing	(16 800)	-	-	-	-	-	-	(247 613)	278.9%	(100.0%)
Net Cash from/(used) Financing Activities	(16 800)	-	-	-	-	-	-	(103 113)	-	(100.0%)
Net Increase/(Decrease) in cash held	1 400	(96 661)	(6 902.6%)	35 516	2 536.3%	(61 144)	(4 366.4%)	(96 882)	(30.7%)	(136.7%)
Cash/cash equivalents at the year begin:	123 982	400	.3%	(96 260)	(77.6%)	400	.3%	41 759	(29.9%)	(330.5%)
Cash/cash equivalents at the year end:	125 382	(96 260)	(76.8%)	(60 744)	(48.4%)	(60 744)	(48.4%)	(55 123)	(31.3%)	10.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	146 016	5.1%	91 900	3.2%	68 989	2.4%	2 580 445	89.4%	2 887 350	49.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	67 080	16.2%	22 112	5.3%	16 435	4.0%	309 484	74.6%	415 111	7.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	46 124	7.6%	17 881	2.9%	15 301	2.5%	528 983	87.0%	608 288	10.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	32 743	3.7%	22 528	2.6%	16 393	1.9%	808 401	91.9%	880 065	15.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19 897	3.6%	13 981	2.5%	9 912	1.8%	509 396	92.1%	553 186	9.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13 524	2.6%	6 495	1.2%	2 351	.5%	499 341	95.7%	521 711	8.9%	-	-	-	-
Total By Income Source	325 383	5.5%	174 897	3.0%	129 382	2.2%	5 236 049	89.3%	5 865 712	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	25 301	7.5%	10 679	3.2%	8 903	2.6%	293 591	86.7%	338 475	5.8%	-	-	-	-
Commercial	102 816	23.5%	23 274	5.3%	18 353	4.2%	293 307	67.0%	437 750	7.5%	-	-	-	-
Households	195 633	3.9%	134 920	2.7%	100 020	2.0%	4 555 277	91.4%	4 985 850	85.0%	-	-	-	-
Other	1 634	1.6%	6 025	5.8%	2 106	2.0%	93 873	90.6%	103 637	1.8%	-	-	-	-
Total By Customer Group	325 383	5.5%	174 897	3.0%	129 382	2.2%	5 236 049	89.3%	5 865 712	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	215 734	100.0%	-	-	-	-	-	-	215 734	31.2%
Bulk Water	131 179	86.6%	20 227	13.4%	-	-	-	-	151 406	21.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 587	6.1%	2 727	.8%	300 896	93.1%	-	-	323 210	46.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	366 500	53.1%	22 954	3.3%	300 896	43.6%	-	-	690 350	100.0%

Contact Details

Municipal Manager	Mr Yunus Chamda (acting)	016 950 5102
Financial Manager	Mr Brendon Scholtz (acting)	016 950 5429

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MIDVAAL (GT422)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	922 965	231 975	25.1%	220 975	23.9%	452 950	49.1%	235 288	50.9%	(6.1%)
Property rates	154 255	39 876	25.9%	41 306	26.8%	81 181	52.6%	37 215	50.8%	11.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	318 910	86 783	27.2%	77 000	24.1%	163 783	51.4%	70 785	46.5%	8.8%
Service charges - water revenue	172 344	39 277	22.8%	39 181	22.7%	78 458	45.5%	39 932	43.8%	(1.9%)
Service charges - sanitation revenue	38 223	8 146	21.3%	8 714	22.8%	16 860	44.1%	8 549	48.7%	1.9%
Service charges - refuse revenue	34 261	7 617	22.2%	7 765	22.7%	15 383	44.9%	7 863	46.6%	(1.2%)
Service charges - other	-	-	-	-	-	-	-	35	-	(100.0%)
Rental of facilities and equipment	-	-	-	222	-	222	-	114	8.1%	95.4%
Interest earned - external investments	3 800	2 659	70.0%	2 077	54.7%	4 736	124.6%	2 754	152.8%	(24.6%)
Interest earned - outstanding debtors	8 400	-	-	1 319	15.7%	1 319	15.7%	679	11.3%	94.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	52 823	1 997	3.8%	2 784	5.3%	4 781	9.1%	2 747	10.1%	1.3%
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	96 253	39 681	41.2%	26 886	27.9%	66 567	69.2%	51 232	97.3%	(47.5%)
Other own revenue	43 696	5 938	13.6%	13 722	31.4%	19 660	45.0%	13 383	71.0%	2.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 016 497	226 377	22.3%	219 406	21.6%	445 783	43.9%	217 328	44.3%	1.0%
Employee related costs	225 742	51 003	22.6%	53 174	23.6%	104 177	46.1%	50 771	45.3%	4.7%
Remuneration of councillors	10 741	2 386	22.2%	2 525	23.5%	4 911	45.7%	2 348	48.3%	7.6%
Debt impairment	85 824	21 456	25.0%	21 456	25.0%	42 912	50.0%	21 380	50.0%	.4%
Depreciation and asset impairment	144 869	28 470	19.7%	19 108	13.2%	47 578	32.8%	23 998	41.6%	(20.4%)
Finance charges	17 921	504	2.8%	7 806	43.6%	8 310	46.4%	7 690	43.4%	1.5%
Bulk purchases	350 836	93 635	26.7%	72 141	20.6%	165 776	47.3%	71 208	47.4%	1.3%
Other Materials	-	-	-	7 065	-	7 065	-	7 065	-	-
Contracted services	63 226	8 689	13.7%	15 433	24.4%	24 122	38.2%	12 544	37.4%	23.0%
Transfers and grants	-	-	-	58	-	58	-	-	-	(100.0%)
Other expenditure	117 339	20 234	17.2%	20 608	17.6%	40 842	34.8%	20 291	33.5%	1.6%
Loss on disposal of PPE	-	-	-	33	-	33	-	33	-	-
Surplus/(Deficit)	(93 532)	5 598		1 569		7 167		17 960		
Transfers recognised - capital	40 369	3 424	8.5%	7 324	18.1%	10 748	26.6%	8 460	44.7%	(13.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	
Contributed assets	-	(144)	-	(3 263)	-	(3 407)	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	(53 163)	8 878		5 629		14 508		26 420		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(53 163)	8 878		5 629		14 508		26 420		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(53 163)	8 878		5 629		14 508		26 420		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(53 163)	8 878		5 629		14 508		26 420		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	81 969	9 838	12.0%	15 961	19.5%	25 799	31.5%	14 723	23.8%	8.4%
National Government	38 039	4 122	10.8%	9 212	24.2%	13 334	35.1%	5 010	30.5%	83.9%
Provincial Government	2 330	214	9.2%	69	3.0%	284	12.2%	205	5.7%	(66.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	40 369	4 336	10.7%	9 281	23.0%	13 617	33.7%	5 214	28.1%	78.0%
Borrowing	20 100	2 672	13.3%	4 646	23.1%	7 318	36.4%	7 880	23.3%	(41.0%)
Internally generated funds	8 980	2 686	29.9%	1 798	20.0%	4 484	49.9%	995	43.2%	80.6%
Public contributions and donations	12 520	144	1.1%	237	1.9%	380	3.0%	634	5.0%	(62.7%)
Capital Expenditure Standard Classification	81 969	9 838	12.0%	15 961	19.5%	25 799	31.5%	14 723	23.8%	8.4%
Governance and Administration	1 400	1 446	103.3%	662	47.3%	2 108	150.6%	525	41.6%	26.2%
Executive & Council	650	-	-	541	83.2%	541	83.2%	-	-	(100.0%)
Budget & Treasury Office	85	32	37.8%	44	52.1%	76	89.9%	238	96.0%	(81.4%)
Corporate Services	665	1 414	212.6%	77	11.6%	1 491	224.2%	287	27.8%	(73.0%)
Community and Public Safety	12 355	782	6.3%	462	3.7%	1 244	10.1%	1 628	19.2%	(71.6%)
Community & Social Services	2 530	198	7.8%	89	3.5%	287	11.4%	560	25.8%	(84.1%)
Sport And Recreation	3 805	406	10.7%	-	-	406	10.7%	321	22.3%	(100.0%)
Public Safety	4 600	34	.7%	341	7.4%	374	8.1%	746	28.3%	(54.3%)
Housing	1 420	144	10.1%	32	2.3%	176	12.4%	-	1.0%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 689	2 024	30.3%	4 261	63.7%	6 285	94.0%	2 281	58.1%	86.8%
Planning and Development	50	-	-	19	37.7%	19	37.7%	-	-	(100.0%)
Road Transport	6 639	2 024	30.5%	4 242	63.9%	6 266	94.4%	2 281	58.1%	86.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	61 525	5 586	9.1%	10 576	17.2%	16 162	26.3%	10 290	20.6%	2.8%
Electricity	24 260	3 360	13.9%	1 028	4.2%	4 388	18.1%	964	8.7%	6.6%
Water	18 900	1 146	6.1%	4 328	22.9%	5 475	29.0%	2 805	17.7%	54.3%
Waste Water Management	16 345	1 048	6.4%	5 111	31.3%	6 159	37.7%	4 802	34.0%	6.4%
Waste Management	2 020	31	1.6%	108	5.3%	139	6.9%	1 719	30.5%	(93.7%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	871 744	285 534	32.8%	207 431	23.8%	492 965	56.5%	206 031	46.1%	.7%
Property rates, penalties and collection charges	154 255	39 876	25.9%	41 306	26.8%	81 181	52.6%	35 894	49.9%	15.1%
Service charges	468 908	169 788	36.2%	94 164	20.1%	263 952	56.3%	108 103	39.6%	(12.9%)
Other revenue	99 759	30 107	30.2%	34 356	34.4%	64 462	64.6%	23 981	48.3%	43.3%
Government - operating	96 253	39 681	41.2%	26 886	27.9%	66 567	69.2%	26 153	69.0%	2.8%
Government - capital	40 369	3 424	8.5%	7 324	18.1%	10 748	26.6%	8 460	60.7%	(13.4%)
Interest	12 200	2 659	21.8%	3 395	27.8%	6 054	49.6%	3 440	68.0%	(1.3%)
Dividends	-	-		-		-		-		
Payments	(786 559)	(200 704)	25.5%	(168 386)	21.4%	(369 090)	46.9%	(171 619)	47.3%	(1.9%)
Suppliers and employees	(768 638)	(200 200)	26.0%	(160 580)	20.9%	(360 780)	46.9%	(163 191)	47.8%	(1.6%)
Finance charges	(17 921)	(504)	2.8%	(7 806)	43.6%	(8 310)	46.4%	(8 428)	47.4%	(7.4%)
Transfers and grants	-	-		-		-		-		
Net Cash from/(used) Operating Activities	85 185	84 829	99.6%	39 045	45.8%	123 875	145.4%	34 412	40.4%	13.5%
Cash Flow from Investing Activities										
Receipts	100	144	144.0%	3 382	3 382.0%	3 526	3 525.9%	-	-	(100.0%)
Proceeds on disposal of PPE	100	144	144.0%	3 382	3 382.0%	3 526	3 525.9%	-	-	(100.0%)
Decrease in non-current debtors	-	-		-		-		-	-	-
Decrease in other non-current receivables	-	-		-		-		-	-	-
Decrease (increase) in non-current investments	-	-		-		-		-	-	-
Payments	(81 969)	(9 838)	12.0%	(15 961)	19.5%	(25 799)	31.5%	(14 723)	23.8%	8.4%
Capital assets	(81 969)	(9 838)	12.0%	(15 961)	19.5%	(25 799)	31.5%	(14 723)	23.8%	8.4%
Net Cash from/(used) Investing Activities	(81 869)	(9 694)	11.8%	(12 579)	15.4%	(22 273)	27.2%	(14 723)	11.8%	(14.6%)
Cash Flow from Financing Activities										
Receipts	15 300	17	.1%	-	-	17	.1%	645	32.7%	(100.0%)
Short term loans	-	-		-	-	-	-	-	-	-
Borrowing long term/refinancing	15 300	(17)	(.1%)	-	-	(17)	(.1%)	645	-	(100.0%)
Increase (decrease) in consumer deposits	-	34		-	-	34	-	-	13.9%	-
Payments	(24 440)	(1 297)	5.3%	(9 392)	38.4%	(10 690)	43.7%	(1 519)	32.1%	518.4%
Repayment of borrowing	(24 440)	(1 297)	5.3%	(9 392)	38.4%	(10 690)	43.7%	(1 519)	32.1%	518.4%
Net Cash from/(used) Financing Activities	(9 140)	(1 281)	14.0%	(9 392)	102.8%	(10 673)	116.8%	(874)	32.1%	974.8%
Net Increase/(Decrease) in cash held	(5 824)	73 854	(1 268.1%)	17 074	(293.2%)	90 929	(1 561.3%)	18 815	(196.1%)	(9.2%)
Cash/cash equivalents at the year begin:	50 542	100 000	197.9%	173 854	344.0%	100 000	197.9%	101 991	126.3%	70.5%
Cash/cash equivalents at the year end:	44 718	173 854	388.8%	190 928	427.0%	190 928	427.0%	120 806	319.8%	58.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 940	20.0%	3 949	8.0%	2 402	4.8%	33 295	67.1%	49 586	28.4%	-	-	1 656	3.0%
Trade and Other Receivables from Exchange Transactions - Electric	15 956	53.1%	4 828	16.1%	940	3.1%	8 344	27.8%	30 068	17.2%	-	-	660	2.0%
Receivables from Non-exchange Transactions - Property Rates	12 030	22.3%	6 998	13.0%	3 306	6.1%	31 622	58.6%	53 956	30.9%	-	-	970	1.0%
Receivables from Exchange Transactions - Waste Water Managem	2 294	24.3%	673	7.1%	423	4.5%	6 062	64.1%	9 452	5.4%	-	-	1 346	14.0%
Receivables from Exchange Transactions - Waste Management	2 248	19.0%	677	5.7%	463	3.9%	8 421	71.3%	11 809	6.8%	-	-	108 526	919.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	657	4.0%	607	3.7%	540	3.3%	14 808	89.1%	16 612	9.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(30 743)	(1 066.9%)	6 177	214.3%	3 574	124.0%	23 874	828.5%	2 882	1.7%	-	-	-	-
Total By Income Source	12 381	7.1%	23 907	13.7%	11 649	6.7%	126 427	72.5%	174 364	100.0%	-	-	113 157	64.0%
Debtors Age Analysis By Customer Group														
Organs of State	(3 297)	359.8%	221	(24.1%)	163	(17.8%)	1 997	(217.9%)	(916)	(.5%)	-	-	-	-
Commercial	594	2.1%	12 352	43.8%	1 122	4.0%	14 134	50.1%	28 201	16.2%	-	-	-	-
Households	15 085	10.3%	11 334	7.7%	10 364	7.0%	110 296	75.0%	147 079	84.4%	-	-	113 157	76.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	12 381	7.1%	23 907	13.7%	11 649	6.7%	126 427	72.5%	174 364	100.0%	-	-	113 157	64.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	17 008	100.0%	-	-	-	-	-	-	17 008	72.9%
Bulk Water	7 877	100.0%	-	-	-	-	-	-	7 877	33.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(1 555)	100.0%	-	-	-	-	-	-	(1 555)	(6.7%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	23 329	100.0%	-	-	-	-	-	-	23 329	100.0%

Contact Details

Municipal Manager	Mr A S Albert de Klerk	016 360 7412
Financial Manager	Mrs Annette van Schalkwyk	016 360 7406

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: LESEDI (GT423)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	726 416	187 516	25.8%	181 827	25.0%	369 343	50.8%	99 580	52.4%	82.6%
Property rates	98 270	24 176	24.6%	24 223	24.6%	48 399	49.3%	14 812	52.6%	63.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	288 970	78 128	27.0%	76 411	26.4%	154 538	53.5%	27 583	56.5%	177.0%
Service charges - water revenue	110 353	26 563	24.1%	25 186	22.8%	51 749	46.9%	14 951	46.5%	68.5%
Service charges - sanitation revenue	25 317	6 814	26.9%	6 274	24.8%	13 088	51.7%	3 911	53.8%	60.4%
Service charges - refuse revenue	30 193	7 607	25.2%	8 139	27.0%	15 746	52.2%	4 538	49.8%	79.4%
Service charges - other	1 217	357	29.3%	294	24.1%	651	53.5%	255	-	15.2%
Rental of facilities and equipment	4 331	1 197	27.6%	1 002	23.1%	2 199	50.8%	777	42.3%	29.0%
Interest earned - external investments	1 000	257	25.7%	580	58.0%	837	83.7%	480	-	20.8%
Interest earned - outstanding debtors	13 700	1 000	7.3%	2 328	17.0%	3 328	24.3%	3 457	71.3%	(32.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	46 516	1 620	3.5%	2 326	5.0%	3 947	8.5%	7	39.5%	31 879.3%
Licences and permits	62	-	-	23	37.0%	23	37.0%	14	38.5%	68.8%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	103 606	39 266	37.9%	34 323	33.1%	73 588	71.0%	26 949	45.1%	27.4%
Other own revenue	2 880	532	18.5%	717	24.9%	1 249	43.4%	1 846	82.2%	(61.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	709 231	126 518	17.8%	109 740	15.5%	236 258	33.3%	105 417	41.0%	4.1%
Employee related costs	154 837	38 585	24.9%	11 629	7.5%	50 215	32.4%	33 770	49.3%	(65.6%)
Remuneration of councillors	9 819	1 890	19.3%	1 515	15.4%	3 405	34.7%	2 916	49.8%	(48.0%)
Debt impairment	110 039	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	41 808	-	-	-	-	-	-	-	-	-
Finance charges	10 368	1 417	13.7%	1 411	13.6%	2 828	27.3%	1 441	50.8%	(2.1%)
Bulk purchases	262 961	65 158	24.8%	65 053	24.7%	130 211	49.5%	43 480	49.8%	49.6%
Other Materials	26 516	3 368	12.7%	6 310	23.8%	9 678	36.5%	4 732	33.6%	33.3%
Contracted services	636	99	15.5%	186	29.2%	285	44.8%	111	31.9%	66.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	92 247	16 000	17.3%	23 635	25.6%	39 636	43.0%	18 966	53.5%	24.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	17 185	60 998		72 087		133 085		(5 836)		
Transfers recognised - capital	40 374	2 315	5.7%	4 515	11.2%	6 830	16.9%	1 578	9.5%	186.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	57 559	63 314		76 602		139 915		(4 259)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	57 559	63 314		76 602		139 915		(4 259)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	57 559	63 314		76 602		139 915		(4 259)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	57 559	63 314		76 602		139 915		(4 259)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	57 011	3 464	6.1%	6 127	10.7%	9 591	16.8%	3 066	10.4%	99.8%
National Government	31 204	2 430	7.8%	4 994	16.0%	7 424	23.8%	2 139	7.0%	133.5%
Provincial Government	3 407	-	-	848	24.9%	848	24.9%	4	.3%	19 614.5%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 611	2 430	7.0%	5 842	16.9%	8 272	23.9%	2 144	7.4%	172.5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	22 400	1 034	4.6%	285	1.3%	1 319	5.9%	923	17.1%	(69.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	57 011	3 464	6.1%	6 127	10.7%	9 591	16.8%	3 066	10.4%	99.8%
Governance and Administration	4 700	1 034	22.0%	324	6.9%	1 358	28.9%	322	23.3%	.6%
Executive & Council	1 400	1 016	72.6%	346	24.7%	1 362	97.3%	-	23.0%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	3 300	17	.5%	(22)	(.7%)	(4)	(.1%)	322	23.5%	(106.7%)
Community and Public Safety	4 907	-	-	848	17.3%	848	17.3%	264	21.6%	220.6%
Community & Social Services	4 907	-	-	848	17.3%	848	17.3%	264	10.7%	220.6%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 500	2 015	13.0%	1 131	7.3%	3 146	20.3%	1 421	59.9%	(20.4%)
Planning and Development	1 000	-	-	-	-	-	-	-	-	-
Road Transport	14 500	2 015	13.9%	1 131	7.8%	3 146	21.7%	1 421	59.9%	(20.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	31 904	415	1.3%	3 825	12.0%	4 239	13.3%	1 059	3.2%	261.2%
Electricity	11 004	-	-	406	3.7%	406	3.7%	3	2.4%	12 391.4%
Water	7 500	415	5.5%	3 419	45.6%	3 833	51.1%	715	4.3%	378.1%
Waste Water Management	11 900	-	-	-	-	-	-	341	2.6%	(100.0%)
Waste Management	1 500	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	609 924	180 122	29.5%	155 298	25.5%	335 420	55.0%	138 562	53.2%	12.1%
Property rates, penalties and collection charges	77 634	17 079	22.0%	18 671	24.0%	35 750	46.0%	17 508	46.1%	6.6%
Service charges	362 785	82 131	22.6%	84 996	23.4%	167 127	46.1%	81 438	46.4%	4.4%
Other revenue	14 251	15 241	107.0%	14 733	103.4%	29 975	210.3%	9 307	175.4%	58.3%
Government - operating	103 606	42 504	41.0%	31 623	30.5%	74 128	71.5%	29 648	68.4%	6.7%
Government - capital	40 374	22 714	56.3%	4 750	11.8%	27 464	68.0%	230	53.9%	1 965.2%
Interest	11 275	453	4.0%	525	4.7%	977	8.7%	431	12.2%	21.7%
Dividends	-	-		-		-		-		
Payments	(552 589)	(158 847)	28.7%	(138 548)	25.1%	(297 395)	53.8%	(133 204)	55.7%	4.0%
Suppliers and employees	(547 016)	(158 847)	29.0%	(138 548)	25.3%	(297 395)	54.4%	(133 204)	67.2%	4.0%
Finance charges	(5 573)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	57 334	21 276	37.1%	16 749	29.2%	38 025	66.3%	5 358	36.4%	212.6%
Cash Flow from Investing Activities										
Receipts	-	59	-	59	-	118	-	117	-	(49.3%)
Proceeds on disposal of PPE	-	59	-	59	-	118	-	117	-	(49.3%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(57 011)	(6 725)	11.8%	(6 235)	10.9%	(12 960)	22.7%	(4 048)	35.4%	54.0%
Capital assets	(57 011)	(6 725)	11.8%	(6 235)	10.9%	(12 960)	22.7%	(4 048)	35.4%	54.0%
Net Cash from/(used) Investing Activities	(57 011)	(6 666)	11.7%	(6 176)	10.8%	(12 842)	22.5%	(3 931)	35.2%	57.1%
Cash Flow from Financing Activities										
Receipts	-	9	-	450	-	459	-	(13)	-	(3 562.8%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	9	-	450	-	459	-	(13)	-	(3 562.8%)
Payments	(3 357)	-	-	-	-	-	-	(2 942)	96.0%	(100.0%)
Repayment of borrowing	(3 357)	-	-	-	-	-	-	(2 942)	96.0%	(100.0%)
Net Cash from/(used) Financing Activities	(3 357)	9	(.3%)	450	(13.4%)	459	(13.7%)	(2 955)	96.3%	(115.2%)
Net Increase/(Decrease) in cash held	(3 033)	14 619	(482.0%)	11 023	(363.4%)	25 642	(845.4%)	(1 527)	28.6%	(821.8%)
Cash/cash equivalents at the year begin:	8 207	14 988	182.6%	29 607	360.7%	14 988	182.6%	5 932	-	399.1%
Cash/cash equivalents at the year end:	5 174	29 607	572.2%	40 630	785.3%	40 630	785.3%	4 404	20.6%	822.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 588	5.7%	6 504	3.9%	6 436	3.9%	144 377	86.5%	166 904	31.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	22 468	15.4%	5 709	3.9%	4 432	3.0%	113 515	77.7%	146 124	27.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 296	12.1%	2 663	4.4%	2 109	3.5%	48 379	80.0%	60 447	11.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	2 319	5.3%	1 429	3.2%	1 190	2.7%	39 123	88.8%	44 061	8.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 702	4.1%	2 022	3.1%	1 820	2.8%	59 394	90.1%	65 938	12.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	15 384	32.1%	795	1.7%	511	1.1%	31 195	65.1%	47 885	9.0%	-	-	-	-
Total By Income Source	59 757	11.2%	19 122	3.6%	16 497	3.1%	435 984	82.1%	531 359	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 370	13.5%	2 271	9.1%	1 952	7.8%	17 284	69.5%	24 877	4.7%	-	-	-	-
Commercial	17 847	60.1%	1 480	5.0%	1 086	3.7%	9 294	31.3%	29 707	5.6%	-	-	-	-
Households	24 015	5.2%	15 313	3.3%	13 424	2.9%	408 961	88.6%	461 713	86.9%	-	-	-	-
Other	14 525	96.4%	58	.4%	35	.2%	444	2.9%	15 061	2.8%	-	-	-	-
Total By Customer Group	59 757	11.2%	19 122	3.6%	16 497	3.1%	435 984	82.1%	531 359	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	55	.2%	-	-	16 871	57.9%	12 219	41.9%	29 145	56.4%
Bulk Water	-	-	4 412	84.7%	595	11.4%	199	3.8%	5 206	10.1%
PAYE deductions	1 763	100.0%	-	-	-	-	-	-	1 763	3.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 116	100.0%	-	-	-	-	-	-	2 116	4.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 152	53.9%	1 480	37.1%	195	4.9%	162	4.1%	3 989	7.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5 740	60.9%	1 032	11.0%	2 614	27.8%	32	.3%	9 418	18.2%
Total	11 825	22.9%	6 924	13.4%	20 276	39.3%	12 612	24.4%	51 636	100.0%

Contact Details

Municipal Manager	Mr Isaac Rampedi	016 492 0038
Financial Manager	Mr Paul Mpele	016 492 0018

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: SEDIBENG (DC42)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	365 260	120 630	33.0%	103 730	28.4%	224 360	61.4%	97 055	58.6%	6.9%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	9 620	1 469	15.3%	1 336	13.9%	2 805	29.2%	2 344	42.1%	(43.0%)
Interest earned - external investments	2 040	736	36.1%	224	11.0%	961	47.1%	(260)	72.1%	(186.3%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	73 801	10 926	14.8%	15 238	20.6%	26 164	35.5%	15 007	34.7%	1.5%
Agency services	6 831	1 998	29.2%	2 009	29.4%	4 007	58.7%	1 704	41.0%	17.9%
Transfers recognised - operational	266 898	104 793	39.3%	83 867	31.4%	188 659	70.7%	77 505	68.5%	8.2%
Other own revenue	5 969	698	11.7%	1 063	17.8%	1 760	29.5%	822	9.0%	29.2%
Gains on disposal of PPE	100	10	9.7%	(7)	(6.5%)	3	3.2%	(67)	-	(90.2%)
Operating Expenditure	365 217	85 853	23.5%	87 986	24.1%	173 839	47.6%	90 484	49.8%	(2.8%)
Employee related costs	225 099	60 454	26.9%	59 519	26.4%	119 973	53.3%	55 019	54.6%	8.2%
Remuneration of councillors	13 644	2 747	20.1%	2 866	21.0%	5 613	41.1%	2 865	44.7%	.1%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	25 168	2 920	11.6%	4 120	16.4%	7 040	28.0%	5 827	36.5%	(29.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	36 039	5 605	15.6%	6 159	17.1%	11 764	32.6%	10 498	41.6%	(41.3%)
Transfers and grants	-	-	-	-	-	-	-	469	7.7%	(100.0%)
Other expenditure	65 268	14 127	21.6%	15 322	23.5%	29 449	45.1%	15 807	49.5%	(3.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	42	34 776		15 744		50 521		6 571		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	42	34 776		15 744		50 521		6 571		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	42	34 776		15 744		50 521		6 571		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	42	34 776		15 744		50 521		6 571		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	42	34 776		15 744		50 521		6 571		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	20 820	1 216	5.8%	1 387	6.7%	2 603	12.5%	1 917	27.4%	(27.7%)
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	20 820	1 216	5.8%	1 411	6.8%	2 626	12.6%	1 917	27.4%	(26.4%)
Public contributions and donations	-	-	-	(24)	-	(24)	-	-	-	(100.0%)
Capital Expenditure Standard Classification	20 820	1 216	5.8%	1 387	6.7%	2 603	12.5%	1 917	27.4%	(27.7%)
Governance and Administration	18 640	1 216	6.5%	1 375	7.4%	2 591	13.9%	1 889	29.4%	(27.2%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	3 200	-	-	-	-	-	-	-	-	-
Corporate Services	15 440	1 216	7.9%	1 375	8.9%	2 591	16.8%	1 889	29.4%	(27.2%)
Community and Public Safety	538	-	-	-	-	-	-	-	-	-
Community & Social Services	538	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 642	-	-	12	.7%	12	.7%	28	4.1%	(58.4%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	1 142	-	-	12	1.0%	12	1.0%	28	10.9%	(58.4%)
Environmental Protection	500	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	361 300	120 620	33.4%	103 737	28.7%	224 357	62.1%	97 122	58.6%	6.8%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	96 362	15 091	15.7%	19 646	20.4%	34 737	36.0%	19 877	30.8%	(1.2%)
Government - operating	262 898	104 793	39.9%	83 867	31.9%	188 659	71.8%	77 505	68.5%	8.2%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	2 040	736	36.1%	224	11.0%	961	47.1%	(260)	72.1%	(186.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(336 053)	(113 176)	33.7%	(95 455)	28.4%	(208 631)	62.1%	(92 428)	48.8%	3.3%
Suppliers and employees	(336 053)	(113 176)	33.7%	(95 455)	28.4%	(208 631)	62.1%	(91 959)	49.5%	3.8%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	(469)	7.7%	(100.0%)
Net Cash from/(used) Operating Activities	25 247	7 444	29.5%	8 282	32.8%	15 725	62.3%	4 694	501.6%	76.4%
Cash Flow from Investing Activities										
Receipts	-	10	-	(7)	-	3	-	(67)	-	(90.2%)
Proceeds on disposal of PPE	-	10	-	(7)	-	3	-	(67)	-	(90.2%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(20 820)	(1 327)	6.4%	(1 048)	5.0%	(2 375)	11.4%	(1 917)	27.4%	(45.3%)
Capital assets	(20 820)	(1 327)	6.4%	(1 048)	5.0%	(2 375)	11.4%	(1 917)	27.4%	(45.3%)
Net Cash from/(used) Investing Activities	(20 820)	(1 318)	6.3%	(1 054)	5.1%	(2 372)	11.4%	(1 984)	27.4%	(46.9%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	4 427	6 126	138.4%	7 227	163.2%	13 353	301.6%	2 710	(607.9%)	166.7%
Cash/cash equivalents at the year begin:	10 834	8 903	82.2%	15 029	138.7%	8 903	82.2%	43 082	41.6%	(65.1%)
Cash/cash equivalents at the year end:	15 261	15 029	98.5%	22 256	145.8%	22 256	145.8%	45 792	238.6%	(51.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 037	6.8%	697	4.5%	661	4.3%	12 930	84.4%	15 324	100.0%	-	-	-	-
Total By Income Source	1 037	6.8%	697	4.5%	661	4.3%	12 930	84.4%	15 324	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 037	6.8%	697	4.5%	661	4.3%	12 930	84.4%	15 324	100.0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 037	6.8%	697	4.5%	661	4.3%	12 930	84.4%	15 324	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	45 427	100.0%	-	-	-	-	-	-	45 427	77.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	12 947	100.0%	-	-	-	-	-	-	12 947	22.2%
Total	58 374	100.0%	-	-	-	-	-	-	58 374	100.0%

Contact Details

Municipal Manager	Mr TL Mkaza (Acting)	016 450 3249
Financial Manager	Mr CE Steyn (Acting)	016 450 3073

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MOGALE CITY (GT481)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	2 390 694	665 801	27.8%	580 928	24.3%	1 246 729	52.1%	562 635	50.5%	3.3%
Property rates	449 640	120 980	26.9%	99 508	22.1%	220 488	49.0%	106 615	57.1%	(6.7%)
Property rates - penalties and collection charges	24 329	13 837	56.9%	10 809	44.4%	24 646	101.3%	4 352	16.2%	148.3%
Service charges - electricity revenue	902 338	236 715	26.2%	216 947	24.0%	453 662	50.3%	200 307	46.7%	8.3%
Service charges - water revenue	291 001	63 999	22.0%	65 775	22.6%	129 775	44.6%	71 081	50.6%	(7.5%)
Service charges - sanitation revenue	153 205	38 521	25.1%	40 348	26.3%	78 869	51.5%	35 555	51.8%	13.5%
Service charges - refuse revenue	118 524	28 815	24.3%	29 723	25.1%	58 538	49.4%	28 019	50.2%	6.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 446	877	25.5%	868	25.2%	1 745	50.6%	743	47.1%	16.8%
Interest earned - external investments	2 040	257	12.6%	-	-	257	12.6%	7 299	121.7%	(100.0%)
Interest earned - outstanding debtors	41 507	6 932	16.7%	7 273	17.5%	14 205	34.2%	4 653	24.4%	56.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	30 000	6 713	22.4%	3 593	12.0%	10 306	34.4%	(501)	(2.6%)	(817.2%)
Licences and permits	29	6	19.5%	5	16.3%	11	35.8%	8	60.6%	(41.5%)
Agency services	22 184	5 838	26.3%	3 396	15.3%	9 235	41.6%	731	25.4%	364.8%
Transfers recognised - operational	298 444	121 114	40.6%	95 699	32.1%	216 813	72.6%	91 203	73.1%	4.9%
Other own revenue	34 008	21 203	62.3%	6 985	20.5%	28 188	82.9%	12 570	59.0%	(44.4%)
Gains on disposal of PPE	20 000	(7)	-	-	-	(7)	-	-	-	-
Operating Expenditure	2 783 094	637 395	22.9%	630 919	22.7%	1 268 314	45.6%	570 559	45.0%	10.6%
Employee related costs	655 743	154 922	23.6%	164 926	25.2%	319 848	48.8%	151 678	51.3%	8.7%
Remuneration of councillors	28 764	6 607	23.0%	7 349	25.5%	13 956	48.5%	6 326	40.5%	16.2%
Debt impairment	96 500	26 505	27.5%	25 712	26.6%	52 217	54.1%	29 799	51.1%	(13.7%)
Depreciation and asset impairment	298 154	37 728	12.7%	74 387	24.9%	112 115	37.6%	57 948	37.1%	28.4%
Finance charges	52 094	17 473	33.5%	10 598	20.3%	28 071	53.9%	12 185	53.3%	(13.0%)
Bulk purchases	922 981	272 279	29.5%	202 967	22.0%	475 247	51.5%	183 938	50.6%	10.3%
Other Materials	107 087	15 635	14.6%	26 818	25.0%	42 453	39.6%	15 788	25.8%	69.9%
Contracted services	243 035	37 958	15.6%	62 256	25.6%	100 214	41.2%	59 611	41.3%	4.4%
Transfers and grants	79 071	14 339	18.1%	11 872	15.0%	26 211	33.1%	9 892	34.3%	20.0%
Other expenditure	299 665	53 949	18.0%	44 034	14.7%	97 983	32.7%	43 393	31.7%	1.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(392 400)	28 406		(49 991)		(21 585)		(7 925)		
Transfers recognised - capital	255 952	19 637	7.7%	32 475	12.7%	52 112	20.4%	61 965	47.6%	(47.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(136 448)	48 043		(17 516)		30 527		54 040		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(136 448)	48 043		(17 516)		30 527		54 040		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(136 448)	48 043		(17 516)		30 527		54 040		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(136 448)	48 043		(17 516)		30 527		54 040		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	424 969	34 754	8.2%	58 866	13.9%	93 620	22.0%	96 817	43.0%	(39.2%)
National Government	161 424	20 041	12.4%	28 688	17.8%	48 730	30.2%	48 687	46.0%	(41.1%)
Provincial Government	94 528	909	1.0%	1 239	1.3%	2 148	2.3%	1 161	35.0%	6.7%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	255 952	20 951	8.2%	29 927	11.7%	50 878	19.9%	49 848	45.6%	(40.0%)
Borrowing	2 880	589	20.4%	174	6.0%	763	26.5%	9 229	37.6%	(98.1%)
Internally generated funds	166 137	13 215	8.0%	28 765	17.3%	41 980	25.3%	32 821	40.1%	(12.4%)
Public contributions and donations	-	-	-	-	-	-	-	4 919	60.6%	(100.0%)
Capital Expenditure Standard Classification	424 969	34 754	8.2%	58 866	13.9%	93 620	22.0%	96 817	43.0%	(39.2%)
Governance and Administration	25 703	1 563	6.1%	1 423	5.5%	2 986	11.6%	501	49.4%	183.8%
Executive & Council	1 876	15	.8%	-	-	15	.8%	-	32.1%	-
Budget & Treasury Office	2 000	90	4.5%	10	.5%	100	5.0%	486	93.6%	(97.9%)
Corporate Services	21 828	1 457	6.7%	1 413	6.5%	2 870	13.1%	15	20.6%	9 125.9%
Community and Public Safety	28 486	8 723	30.6%	10 325	36.2%	19 049	66.9%	5 776	22.1%	78.7%
Community & Social Services	19 978	5 240	26.2%	4 911	24.6%	10 150	50.8%	1 632	17.5%	200.9%
Sport And Recreation	8 508	3 484	40.9%	5 415	63.6%	8 898	104.6%	4 144	24.5%	30.7%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	258 679	9 906	3.8%	26 113	10.1%	36 019	13.9%	44 708	37.4%	(41.6%)
Planning and Development	188 412	3 403	1.8%	11 359	6.0%	14 763	7.8%	23 733	37.8%	(52.1%)
Road Transport	43 838	6 369	14.5%	13 412	30.6%	19 782	45.1%	17 582	42.5%	(23.7%)
Environmental Protection	26 428	133	.5%	1 342	5.1%	1 475	5.6%	3 393	19.7%	(60.5%)
Trading Services	109 352	14 563	13.3%	21 005	19.2%	35 567	32.5%	45 831	57.6%	(54.2%)
Electricity	31 380	3 672	11.7%	525	1.7%	4 197	13.4%	5 316	18.9%	(90.1%)
Water	45 900	7 294	15.9%	10 718	23.4%	18 012	39.2%	15 388	71.2%	(30.4%)
Waste Water Management	23 463	3 596	15.3%	9 763	41.6%	13 359	56.9%	22 224	100.6%	(56.1%)
Waste Management	8 610	-	-	-	-	-	-	2 903	55.5%	(100.0%)
Other	2 748	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	2 626 027	750 893	28.6%	673 904	25.7%	1 424 797	54.3%	689 919	57.4%	(2.3%)
Property rates, penalties and collection charges	459 750	122 335	26.6%	122 571	26.7%	244 907	53.3%	93 796	51.6%	30.7%
Service charges	1 430 843	341 204	23.8%	337 068	23.6%	678 271	47.4%	333 962	47.8%	.9%
Other revenue	137 492	96 195	70.0%	78 443	57.1%	174 638	127.0%	98 874	101.6%	(20.7%)
Government - operating	298 444	132 988	44.6%	91 379	30.6%	224 367	75.2%	86 775	73.7%	5.3%
Government - capital	255 952	51 239	20.0%	37 170	14.5%	88 409	34.5%	64 560	77.1%	(42.4%)
Interest	43 547	6 932	15.9%	7 273	16.7%	14 205	32.6%	11 952	38.9%	(39.1%)
Dividends	-	-		-		-		-		
Payments	(2 352 406)	(639 883)	27.2%	(588 951)	25.0%	(1 228 835)	52.2%	(630 761)	56.8%	(6.6%)
Suppliers and employees	(2 221 240)	(622 557)	28.0%	(579 015)	26.1%	(1 201 572)	54.1%	(609 795)	57.6%	(5.0%)
Finance charges	(52 094)	(16 599)	31.9%	(9 679)	18.6%	(26 278)	50.4%	(11 074)	51.3%	(12.6%)
Transfers and grants	(79 071)	(727)	.9%	(257)	.3%	(984)	1.2%	(9 892)	34.3%	(97.4%)
Net Cash from/(used) Operating Activities	273 622	111 010	40.6%	84 953	31.0%	195 962	71.6%	59 158	62.0%	43.6%
Cash Flow from Investing Activities										
Receipts	20 000	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	20 000	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(424 969)	(151 941)	35.8%	(62 495)	14.7%	(214 436)	50.5%	(111 915)	87.8%	(44.2%)
Capital assets	(424 969)	(151 941)	35.8%	(62 495)	14.7%	(214 436)	50.5%	(111 915)	87.8%	(44.2%)
Net Cash from/(used) Investing Activities	(404 969)	(151 941)	37.5%	(62 495)	15.4%	(214 436)	53.0%	(111 915)	105.8%	(44.2%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(33 814)	(8 252)	24.4%	(7 965)	23.6%	(16 217)	48.0%	(10 323)	49.7%	(22.8%)
Repayment of borrowing	(33 814)	(8 252)	24.4%	(7 965)	23.6%	(16 217)	48.0%	(10 323)	49.7%	(22.8%)
Net Cash from/(used) Financing Activities	(33 814)	(8 252)	24.4%	(7 965)	23.6%	(16 217)	48.0%	(10 323)	49.7%	(22.8%)
Net Increase/(Decrease) in cash held	(165 161)	(49 183)	29.8%	14 493	(8.8%)	(34 690)	21.0%	(63 081)	6 242.3%	(123.0%)
Cash/cash equivalents at the year begin:	165 782	67 292	40.6%	18 109	10.9%	67 292	40.6%	126 417	8 922.6%	(85.7%)
Cash/cash equivalents at the year end:	621	18 109	2 916.0%	32 601	5 249.8%	32 601	5 249.8%	63 336	29 210.1%	(48.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	34 098	16.2%	6 849	3.3%	3 404	1.6%	165 554	78.9%	209 905	19.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	100 123	38.4%	1 856	.7%	2 392	.9%	156 487	60.0%	260 858	24.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	87 033	40.5%	(358)	(.2%)	(544)	(.3%)	128 756	59.9%	214 887	19.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	25 460	38.3%	4 267	6.4%	2 830	4.3%	33 895	51.0%	66 451	6.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	18 575	27.7%	3 142	4.7%	2 953	4.4%	42 297	63.2%	66 966	6.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	462	18.2%	86	3.4%	102	4.0%	1 885	74.4%	2 536	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	5 531	16.4%	2 545	7.6%	2 214	6.6%	23 386	69.4%	33 676	3.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	69 285	29.8%	37 805	16.3%	29 792	12.8%	95 602	41.1%	232 484	21.4%	-	-	-	-
Total By Income Source	340 566	31.3%	56 192	5.2%	43 142	4.0%	647 863	59.6%	1 087 764	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 781	60.0%	222	2.3%	155	1.6%	3 474	36.1%	9 631	.9%	-	-	-	-
Commercial	88 901	40.5%	3 837	1.7%	2 435	1.1%	124 438	56.7%	219 610	20.2%	-	-	-	-
Households	195 734	35.0%	18 710	3.3%	14 441	2.6%	330 242	59.1%	559 127	51.4%	-	-	-	-
Other	50 151	16.8%	33 423	11.2%	26 112	8.7%	189 709	63.4%	299 395	27.5%	-	-	-	-
Total By Customer Group	340 566	31.3%	56 192	5.2%	43 142	4.0%	647 863	59.6%	1 087 764	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	51 743	29.2%	114 720	64.9%	10 438	5.9%	-	-	176 900	53.7%
Bulk Water	21 976	51.5%	20 736	48.5%	-	-	-	-	42 712	13.0%
PAYE deductions	8 254	100.0%	-	-	-	-	-	-	8 254	2.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	8 333	100.0%	-	-	-	-	-	-	8 333	2.5%
Loan repayments	4 971	100.0%	-	-	-	-	-	-	4 971	1.5%
Trade Creditors	58 530	67.4%	25 797	29.7%	2 426	2.8%	28	-	86 781	26.4%
Auditor-General	1 342	100.0%	-	-	-	-	-	-	1 342	.4%
Other	4	100.0%	-	-	-	-	-	-	4	-
Total	155 153	47.1%	161 252	49.0%	12 864	3.9%	28	-	329 296	100.0%

Contact Details

Municipal Manager	Mr Dan M Mashitisho	011 951 2028
Financial Manager	Mr L M Mahuma	011 951 2472

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MERAFONG CITY (GT484)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	1 236 817	325 112	26.3%	276 090	22.3%	601 202	48.6%	297 389	56.7%	(7.2%)
Property rates	227 028	42 635	18.8%	39 966	17.6%	82 601	36.4%	57 026	74.8%	(29.9%)
Property rates - penalties and collection charges	374	33	8.8%	1 498	401.0%	1 531	409.8%	757	222.5%	98.0%
Service charges - electricity revenue	282 810	71 944	25.4%	66 438	23.5%	138 382	48.9%	66 079	52.9%	.5%
Service charges - water revenue	291 482	73 960	25.4%	61 562	21.1%	135 522	46.5%	68 835	45.9%	(10.6%)
Service charges - sanitation revenue	43 408	10 302	23.7%	10 213	23.5%	20 515	47.3%	10 257	55.0%	(.4%)
Service charges - refuse revenue	59 866	14 770	24.7%	14 678	24.5%	29 448	49.2%	13 753	50.6%	6.7%
Service charges - other	837	315	37.6%	302	36.1%	617	73.7%	206	51.3%	46.7%
Rental of facilities and equipment	1 172	307	26.2%	278	23.7%	585	49.9%	259	50.3%	7.5%
Interest earned - external investments	2 786	1 077	38.7%	1 726	62.0%	2 803	100.6%	995	16.6%	73.5%
Interest earned - outstanding debtors	54 681	18 972	34.7%	18 545	33.9%	37 516	68.6%	12 962	59.2%	43.1%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 008	1 214	40.4%	1 469	48.8%	2 683	89.2%	693	38.5%	111.8%
Licences and permits	41 060	9 074	22.1%	9 391	22.9%	18 465	45.0%	8 680	51.3%	8.2%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	206 523	79 444	38.5%	48 159	23.3%	127 603	61.8%	55 606	75.3%	(13.4%)
Other own revenue	20 954	1 065	5.1%	1 865	8.9%	2 930	14.0%	1 268	8.1%	47.0%
Gains on disposal of PPE	830	1	.1%	-	-	1	.1%	12	.7%	(100.0%)
Operating Expenditure	1 452 754	204 746	14.1%	465 495	32.0%	670 241	46.1%	349 503	55.2%	33.2%
Employee related costs	327 675	75 603	23.1%	72 841	22.2%	148 444	45.3%	72 390	49.9%	.6%
Remuneration of councillors	20 983	4 696	22.4%	4 883	23.3%	9 580	45.7%	4 697	50.9%	4.0%
Debt impairment	335 746	-	-	148 620	44.3%	148 620	44.3%	124 120	153.5%	19.7%
Depreciation and asset impairment	106 226	-	-	54 785	51.6%	54 785	51.6%	25 767	48.4%	112.6%
Finance charges	12 400	1 965	15.8%	781	6.3%	2 746	22.1%	1 450	35.0%	(46.1%)
Bulk purchases	440 188	90 955	20.7%	117 754	26.8%	208 708	47.4%	77 876	51.4%	51.2%
Other Materials	-	3 500	-	4 790	-	8 290	-	1 903	-	151.8%
Contracted services	68 960	13 091	19.0%	21 767	31.6%	34 858	50.5%	13 241	34.2%	64.4%
Transfers and grants	-	857	-	2 681	-	3 539	-	3 939	-	(31.9%)
Other expenditure	140 576	14 079	10.0%	36 592	26.0%	50 671	36.0%	24 120	25.0%	51.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(215 937)	120 366		(189 405)		(69 039)		(52 113)		
Transfers recognised - capital	143 332	356	.2%	-	-	356	.2%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(72 605)	120 722		(189 405)		(68 683)		(52 113)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(72 605)	120 722		(189 405)		(68 683)		(52 113)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(72 605)	120 722		(189 405)		(68 683)		(52 113)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(72 605)	120 722		(189 405)		(68 683)		(52 113)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	151 892	19 299	12.7%	22 289	14.7%	41 588	27.4%	32 029	46.0%	(30.4%)
National Government	95 519	14 891	15.6%	12 786	13.4%	27 678	29.0%	16 935	26.1%	(24.5%)
Provincial Government	47 813	4 284	9.0%	4 922	10.3%	9 206	19.3%	15 093	-	(67.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	143 332	19 175	13.4%	17 708	12.4%	36 883	25.7%	32 029	46.0%	(44.7%)
Borrowing	7 100	-	-	4 460	62.8%	4 460	62.8%	-	-	(100.0%)
Internally generated funds	1 460	124	8.5%	121	8.3%	245	16.8%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	151 892	19 299	12.7%	22 289	14.7%	41 588	27.4%	32 029	46.0%	(30.4%)
Governance and Administration	1 460	124	8.5%	121	8.3%	245	16.8%	-	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 460	124	8.5%	121	8.3%	245	16.8%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	18 728	5 419	28.9%	3 438	18.4%	8 857	47.3%	6 610	47.2%	(48.0%)
Community & Social Services	18 728	5 419	28.9%	3 438	18.4%	8 857	47.3%	410	2.9%	737.8%
Sport And Recreation	-	-	-	-	-	-	-	2 406	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	3 794	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	54 260	6 515	12.0%	7 324	13.5%	13 839	25.5%	23 963	119.8%	(69.4%)
Planning and Development	2 629	-	-	521	19.8%	521	19.8%	-	-	(100.0%)
Road Transport	51 631	6 515	12.6%	6 803	13.2%	13 318	25.8%	23 963	151.6%	(71.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	77 444	7 241	9.4%	11 406	14.7%	18 647	24.1%	1 455	10.4%	683.9%
Electricity	22 631	7 241	32.0%	5 189	22.9%	12 430	54.9%	1 234	5.4%	320.6%
Water	49 813	-	-	4 451	8.9%	4 451	8.9%	-	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	5 000	-	-	1 767	35.3%	1 767	35.3%	222	22.3%	697.6%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	999 356	264 920	26.5%	282 008	28.2%	546 928	54.7%	418 229	63.2%	(32.6%)
Property rates, penalties and collection charges	147 942	26 112	17.7%	49 009	33.1%	75 121	50.8%	24 030	37.8%	104.0%
Service charges	458 489	120 129	26.2%	119 455	26.1%	239 585	52.3%	120 579	39.4%	(.9%)
Other revenue	66 195	11 662	17.6%	12 986	19.6%	24 648	37.2%	95 284	163.6%	(86.4%)
Government - operating	206 523	79 800	38.6%	56 740	27.5%	136 540	66.1%	56 988	76.1%	(.4%)
Government - capital	98 282	25 178	25.6%	36 969	37.6%	62 147	63.2%	107 237	167.5%	(65.5%)
Interest	21 924	2 038	9.3%	6 848	31.2%	8 887	40.5%	14 112	52.6%	(51.5%)
Dividends	-	-		-		-		-		
Payments	(1 010 782)	(204 574)	20.2%	(191 363)	18.9%	(395 937)	39.2%	(368 508)	63.8%	(48.1%)
Suppliers and employees	(998 382)	(200 658)	20.1%	(190 582)	19.1%	(391 240)	39.2%	(367 119)	64.1%	(48.1%)
Finance charges	(12 400)	(1 965)	15.8%	(781)	6.3%	(2 746)	22.1%	(1 389)	34.3%	(43.8%)
Transfers and grants	-	(1 951)	-	-	-	(1 951)	-	-	-	-
Net Cash from/(used) Operating Activities	(11 426)	60 346	(528.1%)	90 645	(793.3%)	150 991	(1 321.5%)	49 721	57.6%	82.3%
Cash Flow from Investing Activities										
Receipts	830	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	830	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(151 892)	(17 541)	11.5%	(21 796)	14.3%	(39 337)	25.9%	(26 755)	39.0%	(18.5%)
Capital assets	(151 892)	(17 541)	11.5%	(21 796)	14.3%	(39 337)	25.9%	(26 755)	39.0%	(18.5%)
Net Cash from/(used) Investing Activities	(151 062)	(17 541)	11.6%	(21 796)	14.4%	(39 337)	26.0%	(26 755)	39.0%	(18.5%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	43	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	43	-	(100.0%)
Payments	(8 503)	(1 863)	21.9%	(1 295)	15.2%	(3 158)	37.1%	(3 834)	59.9%	(66.2%)
Repayment of borrowing	(8 503)	(1 863)	21.9%	(1 295)	15.2%	(3 158)	37.1%	(3 834)	59.9%	(66.2%)
Net Cash from/(used) Financing Activities	(8 503)	(1 863)	21.9%	(1 295)	15.2%	(3 158)	37.1%	(3 791)	59.2%	(65.8%)
Net Increase/(Decrease) in cash held	(170 991)	40 942	(23.9%)	67 554	(39.5%)	108 495	(63.5%)	19 175	127.3%	252.3%
Cash/cash equivalents at the year begin:	(69 787)	(130 668)	187.2%	(89 727)	128.6%	(130 668)	187.2%	91 891	78.8%	(197.6%)
Cash/cash equivalents at the year end:	(240 777)	(89 727)	37.3%	(22 173)	9.2%	(22 173)	9.2%	111 066	86.4%	(120.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	19 880	5.7%	19 462	5.6%	10 588	3.1%	296 187	85.6%	346 117	32.0%	-	-	317 004	91.0%
Trade and Other Receivables from Exchange Transactions - Electric	20 866	32.0%	14 292	21.9%	4 924	7.6%	25 064	38.5%	65 146	6.0%	-	-	39 129	60.0%
Receivables from Non-exchange Transactions - Property Rates	12 694	6.4%	9 622	4.9%	5 518	2.8%	169 181	85.9%	197 016	18.2%	-	-	172 648	87.0%
Receivables from Exchange Transactions - Waste Water Managem	3 485	5.5%	3 231	5.1%	2 426	3.8%	54 366	85.6%	63 509	5.9%	-	-	58 538	92.0%
Receivables from Exchange Transactions - Waste Management	4 937	4.9%	4 601	4.6%	3 727	3.7%	87 154	86.8%	100 419	9.3%	-	-	93 361	93.0%
Receivables from Exchange Transactions - Property Rental Debtors	104	17.6%	87	14.7%	23	3.8%	376	63.8%	590	.1%	-	-	448	76.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	46	100.0%	46	-	-	-	46	100.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 737	3.2%	12 539	4.1%	9 337	3.0%	275 664	89.7%	307 277	28.4%	-	-	209 926	68.0%
Total By Income Source	71 705	6.6%	63 834	5.9%	36 542	3.4%	908 040	84.1%	1 080 120	100.0%	-	-	891 101	82.0%
Debtors Age Analysis By Customer Group														
Organs of State	1 497	11.3%	1 200	9.1%	1 508	11.4%	9 014	68.2%	13 219	1.2%	-	-	-	-
Commercial	32 501	6.3%	28 801	5.6%	14 701	2.8%	442 934	85.4%	518 938	48.0%	-	-	397 825	76.0%
Households	32 797	6.6%	33 450	6.7%	19 961	4.0%	410 947	82.7%	497 155	46.0%	-	-	448 132	90.0%
Other	4 909	9.7%	383	.8%	372	.7%	45 145	88.9%	50 809	4.7%	-	-	45 145	88.0%
Total By Customer Group	71 705	6.6%	63 834	5.9%	36 542	3.4%	908 040	84.1%	1 080 120	100.0%	-	-	891 101	82.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	14 813	13.1%	15 975	14.1%	11 082	9.8%	71 233	63.0%	113 103	52.4%
Bulk Water	13 486	21.0%	10 747	16.7%	2 026	3.1%	38 058	59.2%	64 317	29.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 910	27.4%	4 175	11.5%	5 804	16.0%	16 328	45.1%	36 216	16.8%
Auditor-General	2 101	100.0%	-	-	-	-	-	-	2 101	1.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	40 311	18.7%	30 897	14.3%	18 911	8.8%	125 618	58.2%	215 737	100.0%

Contact Details

Municipal Manager	Mr LR Thibini	018 788 9506
Financial Manager	Ms A R Ngwenya	018 788 9551

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: RAND WEST CITY (GT485)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	1 558 866	175 226	11.2%	358 615	23.0%	533 841	34.2%	-	-	(100.0%)
Property rates	198 964	13 930	7.0%	40 997	20.6%	54 927	27.6%	-	-	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	644 129	66 995	10.4%	122 403	19.0%	189 397	29.4%	-	-	(100.0%)
Service charges - water revenue	240 680	17 311	7.2%	66 684	27.7%	83 996	34.9%	-	-	(100.0%)
Service charges - sanitation revenue	52 839	3 971	7.5%	13 088	24.8%	17 060	32.3%	-	-	(100.0%)
Service charges - refuse revenue	60 026	6 389	10.6%	14 249	23.7%	20 639	34.4%	-	-	(100.0%)
Service charges - other	2 808	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 421	141	4.1%	443	12.9%	584	17.1%	-	-	(100.0%)
Interest earned - external investments	2 591	854	32.9%	1 643	63.4%	2 496	96.3%	-	-	(100.0%)
Interest earned - outstanding debtors	17 461	1 225	7.0%	3 425	19.6%	4 650	26.6%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	15 750	136	.9%	1 388	8.8%	1 524	9.7%	-	-	(100.0%)
Licences and permits	124	12	9.6%	0	.1%	12	9.7%	-	-	(100.0%)
Agency services	25 500	8 135	31.9%	8 671	34.0%	16 806	65.9%	-	-	(100.0%)
Transfers recognised - operational	260 650	54 504	20.9%	82 403	31.6%	136 907	52.5%	-	-	(100.0%)
Other own revenue	33 922	1 622	4.8%	3 221	9.5%	4 843	14.3%	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 552 642	160 152	10.3%	320 307	20.6%	480 459	30.9%	-	-	(100.0%)
Employee related costs	453 467	33 828	7.5%	109 932	24.2%	143 759	31.7%	-	-	(100.0%)
Remuneration of councillors	27 904	1 893	6.8%	5 742	20.6%	7 635	27.4%	-	-	(100.0%)
Debt impairment	45 755	114	.2%	18 326	40.1%	18 440	40.3%	-	-	(100.0%)
Depreciation and asset impairment	142 182	7	-	5	-	13	-	-	-	(100.0%)
Finance charges	4 942	4 193	84.8%	7 482	151.4%	11 675	236.3%	-	-	(100.0%)
Bulk purchases	627 738	113 245	18.0%	150 108	23.9%	263 352	42.0%	-	-	(100.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	37 157	231	.6%	6 577	17.7%	6 808	18.3%	-	-	(100.0%)
Transfers and grants	420	-	-	-	-	-	-	-	-	-
Other expenditure	213 078	6 642	3.1%	22 135	10.4%	28 777	13.5%	-	-	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	6 223	15 074		38 308		53 381		-		
Transfers recognised - capital	223 783	4 123	1.8%	3 097	1.4%	7 219	3.2%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	230 006	19 196		41 404		60 601		-		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	230 006	19 196		41 404		60 601		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	230 006	19 196		41 404		60 601		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	230 006	19 196		41 404		60 601		-		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	240 783	2 611	1.1%	8 015	3.3%	10 625	4.4%	-	-	(100.0%)
National Government	100 124	2 611	2.6%	5 360	5.4%	7 970	8.0%	-	-	(100.0%)
Provincial Government	123 659	-	-	2 655	2.1%	2 655	2.1%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	223 783	2 611	1.2%	8 015	3.6%	10 625	4.7%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 000	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	240 783	2 611	1.1%	8 015	3.3%	10 625	4.4%	-	-	(100.0%)
Governance and Administration	10 000	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	10 000	-	-	-	-	-	-	-	-	-
Community and Public Safety	39 792	648	1.6%	3 219	8.1%	3 866	9.7%	-	-	(100.0%)
Community & Social Services	13 845	-	-	1 113	8.0%	1 113	8.0%	-	-	(100.0%)
Sport And Recreation	25 946	648	2.5%	2 106	8.1%	2 753	10.6%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	90 577	1 732	1.9%	2 850	3.1%	4 581	5.1%	-	-	(100.0%)
Planning and Development	48 012	784	1.6%	1 711	3.6%	2 496	5.2%	-	-	(100.0%)
Road Transport	42 565	947	2.2%	1 138	2.7%	2 086	4.9%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	100 414	231	.2%	1 946	1.9%	2 177	2.2%	-	-	(100.0%)
Electricity	24 000	131	.5%	-	-	131	.5%	-	-	-
Water	62 914	100	.2%	1 604	2.5%	1 704	2.7%	-	-	(100.0%)
Waste Water Management	1 500	-	-	-	-	-	-	-	-	-
Waste Management	12 000	-	-	342	2.9%	342	2.9%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	1 664 875	260 047	15.6%	328 125	19.7%	588 172	35.3%	-	-	(100.0%)
Property rates, penalties and collection charges	189 016	35 446	18.8%	48 590	25.7%	84 036	44.5%	-	-	(100.0%)
Service charges	920 139	96 456	10.5%	167 232	18.2%	263 688	28.7%	-	-	(100.0%)
Other revenue	51 236	27 087	52.9%	51 712	100.9%	78 799	153.8%	-	-	(100.0%)
Government - operating	260 649	66 275	25.4%	2 000	.8%	68 275	26.2%	-	-	(100.0%)
Government - capital	223 783	30 982	13.8%	52 500	23.5%	83 482	37.3%	-	-	(100.0%)
Interest	20 052	3 802	19.0%	6 090	30.4%	9 892	49.3%	-	-	(100.0%)
Dividends	-	-		-		-		-	-	
Payments	(1 404 706)	(190 292)	13.5%	(237 061)	16.9%	(427 353)	30.4%	-	-	(100.0%)
Suppliers and employees	(1 399 344)	(181 735)	13.0%	(226 855)	16.2%	(408 590)	29.2%	-	-	(100.0%)
Finance charges	(4 942)	(5 542)	112.2%	(6 576)	133.1%	(12 118)	245.2%	-	-	(100.0%)
Transfers and grants	(420)	(3 015)	717.8%	(3 630)	864.4%	(6 645)	1 582.1%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	260 169	69 755	26.8%	91 064	35.0%	160 819	61.8%	-	-	(100.0%)
Cash Flow from Investing Activities										
Receipts	-	(34 702)	-	(60 074)	-	(94 776)	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	(34 702)	-	(60 074)	-	(94 776)	-	-	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(240 783)	(4 109)	1.7%	(8 015)	3.3%	(12 124)	5.0%	-	-	(100.0%)
Capital assets	(240 783)	(4 109)	1.7%	(8 015)	3.3%	(12 124)	5.0%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(240 783)	(38 811)	16.1%	(68 089)	28.3%	(106 900)	44.4%	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	4 051	-	1 107	-	5 158	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	4 051	-	1 107	-	5 158	-	-	-	(100.0%)
Payments	(23 237)	(873)	3.8%	(2 504)	10.8%	(3 377)	14.5%	-	-	(100.0%)
Repayment of borrowing	(23 237)	(873)	3.8%	(2 504)	10.8%	(3 377)	14.5%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(23 237)	3 178	(13.7%)	(1 397)	6.0%	1 781	(7.7%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(3 850)	34 122	(886.2%)	21 578	(560.4%)	55 700	(1 446.6%)	-	-	(100.0%)
Cash/cash equivalents at the year begin:	17 338	-	-	34 122	196.8%	-	-	-	-	(100.0%)
Cash/cash equivalents at the year end:	13 488	34 122	253.0%	55 700	413.0%	55 700	413.0%	-	-	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(0)	-	17 805	27.8%	5 939	9.3%	40 351	63.0%	64 095	7.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1	-	30 742	28.8%	6 335	5.9%	69 627	65.3%	106 705	12.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(7)	-	11 658	2.3%	4 376	.9%	486 780	96.8%	502 807	57.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	3 787	12.6%	1 914	6.4%	24 432	81.1%	30 134	3.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	0	-	4 356	12.9%	2 633	7.8%	26 809	79.3%	33 799	3.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	94	5.4%	58	3.3%	1 594	91.3%	1 745	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	1 283	2.3%	1 178	2.1%	53 529	95.6%	55 990	6.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(300)	(.4%)	9 633	12.5%	3 779	4.9%	63 840	83.0%	76 952	8.8%	-	-	-	-
Total By Income Source	(306)	-	79 358	9.1%	26 213	3.0%	766 962	87.9%	872 228	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 024	13.8%	563	7.6%	394	5.3%	5 436	73.3%	7 416	.9%	-	-	-	-
Commercial	31 719	19.4%	5 264	3.2%	5 365	3.3%	121 096	74.1%	163 443	18.7%	-	-	-	-
Households	(33 048)	(4.7%)	73 531	10.5%	20 455	2.9%	640 431	91.3%	701 368	80.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	(306)	-	79 358	9.1%	26 213	3.0%	766 962	87.9%	872 228	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	29 233	13.6%	19 047	8.9%	30 221	14.0%	136 676	63.5%	215 178	32.2%
Bulk Water	18 418	38.0%	19 944	41.2%	10 092	20.8%	-	-	48 454	7.2%
PAYE deductions	4 876	100.0%	-	-	-	-	-	-	4 876	.7%
VAT (output less input)	96 660	100.0%	-	-	-	-	-	-	96 660	14.4%
Pensions / Retirement	6 173	100.0%	-	-	-	-	-	-	6 173	.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	99 727	84.1%	2 216	1.9%	14	-	16 679	14.1%	118 636	17.7%
Auditor-General	2 060	100.0%	-	-	-	-	-	-	2 060	.3%
Other	177 118	100.0%	-	-	-	-	-	-	177 118	26.5%
Total	434 265	64.9%	41 207	6.2%	40 328	6.0%	153 355	22.9%	669 154	100.0%

Contact Details

Municipal Manager	Mr Thabo Ndlovu	011 411 0051/2
Financial Manager	Mr Vincent Nkhefa	011 411 0086/7

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: WEST RAND (DC48)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	297 068	94 651	31.9%	69 029	23.2%	163 680	55.1%	74 627	61.0%	(7.5%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	30 656	273	.9%	361	1.2%	634	2.1%	141	5.0%	156.4%
Rental of facilities and equipment	1 200	312	26.0%	171	14.3%	484	40.3%	243	28.5%	(29.4%)
Interest earned - external investments	3 139	411	13.1%	919	29.3%	1 330	42.4%	221	17.6%	316.5%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	500	-	-	75	15.0%	75	15.0%	-	16.7%	(100.0%)
Agency services	-	-	-	-	-	-	-	60	.2%	(100.0%)
Transfers recognised - operational	203 891	87 547	42.9%	66 643	32.7%	154 190	75.6%	67 025	82.6%	(.6%)
Other own revenue	57 682	6 109	10.6%	859	1.5%	6 968	12.1%	6 937	26.7%	(87.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	299 545	88 020	29.4%	77 625	25.9%	165 646	55.3%	74 277	50.9%	4.5%
Employee related costs	173 517	38 873	22.4%	38 970	22.5%	77 843	44.9%	39 614	50.4%	(1.6%)
Remuneration of councillors	13 692	1 679	12.3%	2 328	17.0%	4 007	29.3%	2 545	41.1%	(8.6%)
Debt impairment	909	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	14 742	1 464	9.9%	5 934	40.3%	7 399	50.2%	1 996	41.5%	197.3%
Finance charges	1 200	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	766	-	-	-	-	-	-	-	-	-
Contracted services	38 048	431	1.1%	4 753	12.5%	5 185	13.6%	802	22.4%	493.0%
Transfers and grants	4 392	2 000	45.5%	400	9.1%	2 400	54.6%	2 000	72.8%	(80.0%)
Other expenditure	52 280	43 572	83.3%	25 240	48.3%	68 812	131.6%	27 320	54.0%	(7.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 477)	6 631		(8 597)		(1 965)		350		
Transfers recognised - capital	12 484	6 284	50.3%	6 200	49.7%	12 484	100.0%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	10 007	12 915		(2 397)		10 519		350		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	10 007	12 915		(2 397)		10 519		350		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	10 007	12 915		(2 397)		10 519		350		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	10 007	12 915		(2 397)		10 519		350		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	10 000	4 329	43.3%	4 403	44.0%	8 732	87.3%	1 695	8.4%	159.7%
National Government	10 000	4 329	43.3%	4 403	44.0%	8 732	87.3%	1 695	17.0%	159.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	10 000	4 329	43.3%	4 403	44.0%	8 732	87.3%	1 695	17.0%	159.7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	10 000	4 329	43.3%	4 403	44.0%	8 732	87.3%	1 695	8.4%	159.7%
Governance and Administration	-	-	-	-	-	-	-	58	58.2%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	58	58.2%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 000	4 329	43.3%	4 403	44.0%	8 732	87.3%	1 637	16.4%	169.0%
Planning and Development	10 000	4 329	43.3%	4 403	44.0%	8 732	87.3%	1 637	16.4%	169.0%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	309 552	100 929	32.6%	75 229	24.3%	176 158	56.9%	79 050	60.9%	(4.8%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	30 656	273	.9%	361	1.2%	634	2.1%	195	7.7%	84.9%
Other revenue	59 382	6 421	10.8%	1 105	1.9%	7 526	12.7%	11 609	22.9%	(90.5%)
Government - operating	203 891	87 540	42.9%	66 643	32.7%	154 183	75.6%	67 025	81.8%	(.6%)
Government - capital	12 484	6 284	50.3%	6 200	49.7%	12 484	100.0%	-	18.1%	(100.0%)
Interest	3 139	411	13.1%	919	29.3%	1 330	42.4%	221	5.9%	316.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(283 896)	(83 300)	29.3%	(70 330)	24.8%	(153 630)	54.1%	(84 812)	54.0%	(17.1%)
Suppliers and employees	(278 304)	(81 300)	29.2%	(70 330)	25.3%	(151 630)	54.5%	(82 810)	53.7%	(15.1%)
Finance charges	(1 200)	-	-	-	-	-	-	(2)	2.2%	(100.0%)
Transfers and grants	(4 392)	(2 000)	45.5%	-	-	(2 000)	45.5%	(2 000)	72.8%	(100.0%)
Net Cash from/(used) Operating Activities	25 656	17 629	68.7%	4 899	19.1%	22 528	87.8%	(5 762)	160.9%	(185.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(10 000)	(4 329)	43.3%	(4 403)	44.0%	(8 732)	87.3%	(1 695)	8.4%	159.7%
Capital assets	(10 000)	(4 329)	43.3%	(4 403)	44.0%	(8 732)	87.3%	(1 695)	8.4%	159.7%
Net Cash from/(used) Investing Activities	(10 000)	(4 329)	43.3%	(4 403)	44.0%	(8 732)	87.3%	(1 695)	8.4%	159.7%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	15 656	13 300	85.0%	496	3.2%	13 796	88.1%	(7 458)	###########	(106.6%)
Cash/cash equivalents at the year begin:	25 412	13 481	53.1%	26 781	105.4%	13 481	53.1%	73 715	41.1%	(63.7%)
Cash/cash equivalents at the year end:	41 068	26 781	65.2%	27 277	66.4%	27 277	66.4%	66 257	76.5%	(58.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	27 918	100.0%	27 918	100.0%	-	-	918	3.0%
Total By Income Source	-	-	-	-	-	-	27 918	100.0%	27 918	100.0%	-	-	918	3.0%
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	27 000	100.0%	27 000	96.7%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	918	100.0%	918	3.3%	-	-	918	100.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	27 918	100.0%	27 918	100.0%	-	-	918	3.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 921	100.0%	-	-	-	-	-	-	1 921	100.0%
Total	1 921	100.0%	-	-	-	-	-	-	1 921	100.0%

Contact Details

Municipal Manager	Mr Romeo Mohaudi	011 411 5254
Financial Manager	Mr Mzwandile Mkhize	011 411 5038

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	31 267 560	8 875 973	28.4%	8 135 683	26.0%	17 011 656	54.4%	7 333 186	51.4%	10.9%
Property rates	6 302 049	1 597 502	25.3%	1 857 180	29.5%	3 454 682	54.8%	1 633 803	53.5%	13.7%
Property rates - penalties and collection charges	158 523	1 163	.7%	8 713	5.5%	9 877	6.2%	25 885	49.7%	(66.3%)
Service charges - electricity revenue	12 576 060	3 453 141	27.5%	3 007 424	23.9%	6 460 565	51.4%	2 703 360	49.3%	11.2%
Service charges - water revenue	3 301 439	1 166 956	35.3%	600 911	18.2%	1 767 867	53.5%	786 482	47.5%	(23.6%)
Service charges - sanitation revenue	807 742	300 260	37.2%	181 932	22.5%	482 191	59.7%	205 589	47.9%	(11.5%)
Service charges - refuse revenue	572 621	205 221	35.8%	88 252	15.4%	293 473	51.3%	141 099	50.4%	(37.5%)
Service charges - other	112 607	25 813	22.9%	22 237	19.7%	48 051	42.7%	41 278	57.7%	(46.1%)
Rental of facilities and equipment	489 907	80 550	16.4%	61 693	12.6%	142 243	29.0%	111 444	41.7%	(44.6%)
Interest earned - external investments	855 369	160 881	18.8%	161 293	18.9%	322 173	37.7%	122 226	29.0%	32.0%
Interest earned - outstanding debtors	113 981	45 537	40.0%	47 168	41.4%	92 705	81.3%	53 476	62.5%	(11.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	59 463	12 940	21.8%	13 483	22.7%	26 423	44.4%	10 468	23.5%	28.8%
Licences and permits	35 825	7 768	21.7%	7 477	20.9%	15 245	42.6%	7 632	59.3%	(2.0%)
Agency services	10 552	2 678	25.4%	1 834	17.4%	4 512	42.8%	2 317	37.5%	(20.9%)
Transfers recognised - operational	3 063 682	979 977	32.0%	914 619	29.9%	1 894 596	61.8%	608 949	59.7%	50.2%
Other own revenue	2 768 384	835 585	30.2%	1 157 071	41.8%	1 992 656	72.0%	876 868	61.6%	32.0%
Gains on disposal of PPE	39 358	1	-	4 397	11.2%	4 398	11.2%	2 309	12.5%	90.4%
Operating Expenditure	30 646 274	6 448 365	21.0%	6 915 297	22.6%	13 363 662	43.6%	6 879 287	45.2%	.5%
Employee related costs	8 755 110	1 954 761	22.3%	2 331 336	26.6%	4 286 097	49.0%	2 149 280	49.2%	8.5%
Remuneration of councillors	105 953	25 610	24.2%	26 430	24.9%	52 040	49.1%	24 744	50.6%	6.8%
Debt impairment	648 458	170 408	26.3%	170 173	26.2%	340 581	52.5%	37 640	9.6%	352.1%
Depreciation and asset impairment	1 976 669	412 463	20.9%	416 454	21.1%	828 917	41.9%	468 670	43.3%	(11.1%)
Finance charges	1 424 373	59 088	4.1%	265 072	18.6%	324 160	22.8%	416 755	35.3%	(36.4%)
Bulk purchases	10 425 185	2 575 112	24.7%	1 987 760	19.1%	4 562 872	43.8%	2 131 833	49.2%	(6.8%)
Other Materials	138 316	3 732	2.7%	27 480	19.9%	31 212	22.6%	(8 407)	46.3%	(426.9%)
Contracted services	4 356 388	716 108	16.4%	1 029 961	23.6%	1 746 069	40.1%	864 710	42.5%	19.1%
Transfers and grants	216 940	51 514	23.7%	66 089	30.5%	117 603	54.2%	35 171	43.9%	87.9%
Other expenditure	2 598 642	479 568	18.5%	594 540	22.9%	1 074 107	41.3%	758 680	39.7%	(21.6%)
Loss on disposal of PPE	241	2	.9%	(0)	(.1%)	2	.8%	211	73.4%	(100.1%)
Surplus/(Deficit)	621 285	2 427 607		1 220 387		3 647 994		453 898		
Transfers recognised - capital	3 689 848	576 556	15.6%	928 791	25.2%	1 505 347	40.8%	858 774	36.1%	8.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 311 133	3 004 163		2 149 178		5 153 341		1 312 672		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	4 311 133	3 004 163		2 149 178		5 153 341		1 312 672		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 311 133	3 004 163		2 149 178		5 153 341		1 312 672		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 311 133	3 004 163		2 149 178		5 153 341		1 312 672		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	6 725 067	944 963	14.1%	1 497 062	22.3%	2 442 025	36.3%	1 173 076	33.0%	27.6%
National Government	2 872 195	280 542	9.8%	705 107	24.5%	985 649	34.3%	721 609	38.4%	(2.3%)
Provincial Government	815 653	100 110	12.3%	382 900	46.9%	483 010	59.2%	135 771	28.7%	182.0%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	2 000	846	42.3%	1 425	71.3%	2 271	113.5%	1 507	8.5%	(5.4%)
Transfers recognised - capital	3 689 848	381 498	10.3%	1 089 432	29.5%	1 470 930	39.9%	858 887	36.1%	26.8%
Borrowing	1 000 000	-	-	-	-	-	-	-	-	-
Internally generated funds	2 035 219	563 465	27.7%	407 630	20.0%	971 095	47.7%	314 189	47.9%	29.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	6 725 067	944 963	14.1%	1 497 062	22.3%	2 442 025	36.3%	1 173 076	33.0%	27.6%
Governance and Administration	384 182	30 315	7.9%	28 503	7.4%	58 818	15.3%	57 087	37.8%	(50.1%)
Executive & Council	25 600	7 704	30.1%	2 217	8.7%	9 921	38.8%	1 599	15.2%	38.6%
Budget & Treasury Office	236 439	15 791	6.7%	(4 670)	(2.0%)	11 121	4.7%	26 418	34.9%	(117.7%)
Corporate Services	122 143	6 820	5.6%	30 956	25.3%	37 776	30.9%	29 070	44.5%	6.5%
Community and Public Safety	1 667 591	290 890	17.4%	411 615	24.7%	702 505	42.1%	258 293	26.6%	59.4%
Community & Social Services	304 859	21 777	7.1%	21 688	7.1%	43 465	14.3%	29 461	23.1%	(26.4%)
Sport And Recreation	48 088	8 042	16.7%	6 045	12.6%	14 087	29.3%	3 768	26.1%	60.4%
Public Safety	79 303	3 036	3.8%	8 737	11.0%	11 773	14.8%	31 431	41.8%	(72.2%)
Housing	1 200 400	255 353	21.3%	374 746	31.2%	630 099	52.5%	188 440	25.8%	98.9%
Health	34 941	2 682	7.7%	399	1.1%	3 081	8.8%	5 193	36.7%	(92.3%)
Economic and Environmental Services	2 357 173	331 999	14.1%	492 468	20.9%	824 467	35.0%	526 847	42.3%	(6.5%)
Planning and Development	266 102	17 806	6.7%	46 229	17.4%	64 035	24.1%	18 167	15.8%	154.5%
Road Transport	2 091 071	314 193	15.0%	446 239	21.3%	760 432	36.4%	508 680	45.6%	(12.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	2 195 944	288 535	13.1%	552 192	25.1%	840 727	38.3%	325 682	28.7%	69.5%
Electricity	666 147	74 528	11.2%	96 912	14.5%	171 440	25.7%	112 544	33.2%	(13.9%)
Water	785 626	84 191	10.7%	200 746	25.6%	284 937	36.3%	135 876	31.6%	47.7%
Waste Water Management	617 900	129 816	21.0%	246 763	39.9%	376 579	60.9%	60 368	18.8%	308.8%
Waste Management	126 271	-	-	7 771	6.2%	7 771	6.2%	16 894	31.8%	(54.0%)
Other	120 177	3 224	2.7%	12 284	10.2%	15 508	12.9%	5 167	11.6%	137.7%

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	33 933 433	7 729 676	22.8%	8 914 638	26.3%	16 644 313	49.0%	8 871 225	51.8%	.5%
Property rates, penalties and collection charges	6 137 543	1 597 502	26.0%	1 857 179	30.3%	3 454 681	56.3%	1 814 668	56.2%	2.3%
Service charges	16 724 943	3 099 275	18.5%	4 414 410	26.4%	7 513 685	44.9%	4 893 019	50.7%	(9.8%)
Other revenue	3 348 069	841 375	25.1%	1 019 750	30.5%	1 861 125	55.6%	1 008 735	62.3%	1.1%
Government - operating	3 063 682	979 828	32.0%	914 768	29.9%	1 894 596	61.8%	471 290	57.7%	94.1%
Government - capital	3 689 848	1 005 278	27.2%	500 069	13.6%	1 505 347	40.8%	627 639	40.7%	(20.3%)
Interest	969 349	206 417	21.3%	208 461	21.5%	414 878	42.8%	55 873	34.9%	273.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(28 021 329)	(7 421 950)	26.5%	(7 495 576)	26.7%	(14 917 526)	53.2%	(7 235 676)	57.1%	3.6%
Suppliers and employees	(26 382 679)	(7 311 348)	27.7%	(7 164 413)	27.2%	(14 475 761)	54.9%	(6 780 599)	58.5%	5.7%
Finance charges	(1 421 709)	(59 088)	4.2%	(265 074)	18.6%	(324 162)	22.8%	(419 907)	35.3%	(36.9%)
Transfers and grants	(216 940)	(51 514)	23.7%	(66 089)	30.5%	(117 603)	54.2%	(35 170)	43.9%	87.9%
Net Cash from/(used) Operating Activities	5 912 104	307 725	5.2%	1 419 062	24.0%	1 726 787	29.2%	1 635 548	28.6%	(13.2%)
Cash Flow from Investing Activities										
Receipts	30 314	-	-	-	-	-	-	5 001	12.2%	(100.0%)
Proceeds on disposal of PPE	39 358	-	-	-	-	-	-	2 097	11.9%	(100.0%)
Decrease in non-current debtors	(1 724)	-	-	-	-	-	-	2 904	-	(100.0%)
Decrease in other non-current receivables	(7 320)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(6 725 067)	(1 416 574)	21.1%	(1 036 719)	15.4%	(2 453 293)	36.5%	(1 173 076)	33.0%	(11.6%)
Capital assets	(6 725 067)	(1 416 574)	21.1%	(1 036 719)	15.4%	(2 453 293)	36.5%	(1 173 076)	33.0%	(11.6%)
Net Cash from/(used) Investing Activities	(6 694 753)	(1 416 574)	21.2%	(1 036 719)	15.5%	(2 453 293)	36.6%	(1 168 075)	33.1%	(11.2%)
Cash Flow from Financing Activities										
Receipts	1 088 904	(6 120)	(.6%)	(14 367)	(1.3%)	(20 487)	(1.9%)	11 377	(.8%)	(226.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 000 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	88 904	(6 120)	(6.9%)	(14 367)	(16.2%)	(20 487)	(23.0%)	11 377	(10.5%)	(226.3%)
Payments	(1 110 477)	(259 726)	23.4%	(151 141)	13.6%	(410 867)	37.0%	(244 882)	40.5%	(38.3%)
Repayment of borrowing	(1 110 477)	(259 726)	23.4%	(151 141)	13.6%	(410 867)	37.0%	(244 882)	40.5%	(38.3%)
Net Cash from/(used) Financing Activities	(21 573)	(265 846)	1 232.3%	(165 508)	767.2%	(431 354)	1 999.5%	(233 505)	449.2%	(29.1%)
Net Increase/(Decrease) in cash held	(804 222)	(1 374 695)	170.9%	216 834	(27.0%)	(1 157 860)	144.0%	233 969	470.2%	(7.3%)
Cash/cash equivalents at the year begin:	6 243 060	6 904 510	110.6%	5 529 815	88.6%	6 904 510	110.6%	4 864 610	114.0%	13.7%
Cash/cash equivalents at the year end:	5 438 838	5 529 815	101.7%	5 746 649	105.7%	5 746 649	105.7%	5 098 579	102.2%	12.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	38 899	45.6%	11 289	13.2%	2 068	2.4%	33 126	38.8%	85 382	7.6%	51 325	60.1%	39 293	46.0%
Trade and Other Receivables from Exchange Transactions - Electric	41 393	38.3%	14 002	12.9%	6 114	5.7%	46 628	43.1%	108 137	9.6%	34 229	31.7%	49 765	46.0%
Receivables from Non-exchange Transactions - Property Rates	75 217	10.3%	61 692	8.4%	58 619	8.0%	537 946	73.3%	733 474	65.0%	6	-	337 545	46.0%
Receivables from Exchange Transactions - Waste Water Managem	15 873	44.4%	2 619	7.3%	2 188	6.1%	15 032	42.1%	35 712	3.2%	7 515	21.0%	16 435	46.0%
Receivables from Exchange Transactions - Waste Management	2 639	57.8%	1 601	35.1%	6	.1%	319	7.0%	4 565	.4%	0	-	2 101	46.0%
Receivables from Exchange Transactions - Property Rental Debtors	(8)	-	314	.8%	234	.6%	37 012	98.6%	37 552	3.3%	474	1.3%	17 282	46.0%
Interest on Arrear Debtor Accounts	(50 549)	(56.6%)	4 548	5.1%	3 507	3.9%	131 850	147.6%	89 355	7.9%	-	-	41 121	46.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 218	27.1%	391	1.1%	2 862	8.4%	21 567	63.4%	34 038	3.0%	82 505	242.4%	15 664	46.0%
Total By Income Source	132 683	11.8%	96 456	8.5%	75 598	6.7%	823 479	73.0%	1 128 216	100.0%	176 054	15.6%	519 205	46.0%
Debtors Age Analysis By Customer Group														
Organs of State	721	.6%	571	.5%	(128)	(.1%)	113 814	99.0%	114 979	10.2%	12 281	10.7%	52 913	46.0%
Commercial	116 136	23.4%	71 212	14.3%	56 869	11.5%	252 365	50.8%	496 582	44.0%	80 306	16.2%	228 527	46.0%
Households	35 016	11.6%	14 880	4.9%	9 507	3.1%	243 483	80.4%	302 885	26.8%	75 856	25.0%	139 388	46.0%
Other	(19 191)	(9.0%)	9 793	4.6%	9 351	4.4%	213 817	100.0%	213 770	18.9%	7 610	3.6%	98 377	46.0%
Total By Customer Group	132 683	11.8%	96 456	8.5%	75 598	6.7%	823 479	73.0%	1 128 216	100.0%	176 054	15.6%	519 205	46.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	664 136	100.0%	-	-	-	-	-	-	664 136	25.7%
Bulk Water	153 109	100.0%	-	-	-	-	-	-	153 109	5.9%
PAYE deductions	92 613	100.0%	-	-	-	-	-	-	92 613	3.6%
VAT (output less input)	(5 957)	100.0%	-	-	-	-	-	-	(5 957)	(.2%)
Pensions / Retirement	106 194	100.0%	-	-	-	-	-	-	106 194	4.1%
Loan repayments	121 238	11.4%	48 224	4.5%	224 306	21.0%	673 638	63.1%	1 067 406	41.3%
Trade Creditors	392 811	83.0%	2 108	.4%	1 052	.2%	77 167	16.3%	473 138	18.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	31 638	100.0%	-	-	-	-	-	-	31 638	1.2%
Total	1 555 782	60.2%	50 333	1.9%	225 358	8.7%	750 805	29.1%	2 582 278	100.0%

Contact Details

Municipal Manager	Mr Dumisile Nene (Acting)	031 311 2130
Financial Manager	Mr Krish Kumar	031 311 1131

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMDONI (KZN212)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	255 138	127 586	50.0%	46 111	18.1%	173 698	68.1%	25 022	76.2%	84.3%
Property rates	72 916	72 578	99.5%	(187)	(.3%)	72 391	99.3%	(495)	100.0%	(62.2%)
Property rates - penalties and collection charges	2 150	689	32.0%	781	36.3%	1 469	68.3%	192	43.1%	307.3%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	69	95.6%	(100.0%)
Service charges - other	8 663	8 157	94.2%	124	1.4%	8 281	95.6%	-	-	(100.0%)
Rental of facilities and equipment	5 240	1 365	26.0%	1 330	25.4%	2 695	51.4%	1 094	50.8%	21.6%
Interest earned - external investments	9 500	20	.2%	20	.2%	39	.4%	17	.8%	15.8%
Interest earned - outstanding debtors	12	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 520	144	9.5%	132	8.7%	275	18.1%	549	232.8%	(76.0%)
Licences and permits	6 805	1 808	26.6%	1 800	26.5%	3 608	53.0%	1 601	55.0%	12.4%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	142 612	42 145	29.6%	40 623	28.5%	82 768	58.0%	20 226	63.9%	100.8%
Other own revenue	5 720	681	11.9%	1 489	26.0%	2 170	37.9%	1 769	37.1%	(15.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	285 776	32 144	11.2%	55 236	19.3%	87 379	30.6%	37 395	31.2%	47.7%
Employee related costs	89 276	17 957	20.1%	20 228	22.7%	38 184	42.8%	18 056	49.6%	12.0%
Remuneration of councillors	14 231	938	6.6%	2 915	20.5%	3 853	27.1%	1 526	37.6%	91.1%
Debt impairment	3 734	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	41 127	-	-	2 119	5.2%	2 119	5.2%	-	-	(100.0%)
Finance charges	401	109	27.2%	101	25.2%	210	52.4%	119	50.8%	(14.9%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	27 522	3 024	11.0%	6 789	24.7%	9 813	35.7%	4 940	37.5%	37.4%
Transfers and grants	5 715	921	16.1%	1 020	17.9%	1 942	34.0%	981	49.5%	4.0%
Other expenditure	103 770	9 194	8.9%	22 064	21.3%	31 258	30.1%	11 774	24.4%	87.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(30 638)	95 443		(9 125)		86 318		(12 374)		
Transfers recognised - capital	77 008	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	46 370	95 443		(9 125)		86 318		(12 374)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	46 370	95 443		(9 125)		86 318		(12 374)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	46 370	95 443		(9 125)		86 318		(12 374)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	46 370	95 443		(9 125)		86 318		(12 374)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	110 194	5 250	4.8%	18 618	16.9%	23 868	21.7%	8 701	36.0%	114.0%
National Government	64 076	3 597	5.6%	4 791	7.5%	8 388	13.1%	5 307	51.5%	(9.7%)
Provincial Government	7 401	52	.7%	98	1.3%	150	2.0%	165	59.3%	(40.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	71 477	3 649	5.1%	4 889	6.8%	8 538	11.9%	5 471	51.6%	(10.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	38 717	1 601	4.1%	13 729	35.5%	15 329	39.6%	3 229	22.9%	325.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	110 194	5 250	4.8%	18 618	16.9%	23 868	21.7%	8 701	36.0%	114.0%
Governance and Administration	110 194	895	.8%	9 650	8.8%	10 546	9.6%	245	75.5%	3 839.1%
Executive & Council	110 194	-	-	-	-	-	-	2	35.9%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	94.4%	-
Corporate Services	-	895	-	9 650	-	10 546	-	243	74.6%	3 865.8%
Community and Public Safety	-	397	-	813	-	1 210	-	960	48.6%	(15.3%)
Community & Social Services	-	397	-	813	-	1 210	-	352	31.8%	131.3%
Sport And Recreation	-	-	-	-	-	-	-	285	92.7%	(100.0%)
Public Safety	-	-	-	-	-	-	-	324	68.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-	98.7%	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	3 892	-	8 136	-	12 028	-	7 495	35.2%	8.5%
Planning and Development	-	-	-	51	-	51	-	62	26.6%	(18.2%)
Road Transport	-	3 892	-	8 085	-	11 977	-	7 433	35.2%	8.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	65	-	18	-	83	-	-	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	65	-	18	-	83	-	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	330 345	92 327	27.9%	144 510	43.7%	236 836	71.7%	70 176	83.8%	105.9%
Property rates, penalties and collection charges	74 139	17 625	23.8%	12 926	17.4%	30 551	41.2%	13 927	51.0%	(7.2%)
Service charges	8 663	2 563	29.6%	1 369	15.8%	3 932	45.4%	1 647	56.0%	(16.9%)
Other revenue	19 285	15 260	79.1%	15 573	80.7%	30 833	159.9%	19 625	248.9%	(20.7%)
Government - operating	141 750	46 490	32.8%	41 540	29.3%	88 030	62.1%	24 976	75.5%	66.3%
Government - capital	77 008	10 388	13.5%	73 102	94.9%	83 490	108.4%	10 000	80.6%	631.0%
Interest	9 500	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(232 186)	(61 794)	26.6%	(129 269)	55.7%	(191 063)	82.3%	(66 555)	92.9%	94.2%
Suppliers and employees	(227 011)	(61 685)	27.2%	(129 168)	56.9%	(190 852)	84.1%	(66 437)	95.5%	94.4%
Finance charges	(401)	(109)	27.2%	(101)	25.2%	(210)	52.4%	(119)	50.8%	(14.9%)
Transfers and grants	(4 774)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	98 159	30 533	31.1%	15 241	15.5%	45 774	46.6%	3 621	55.4%	321.0%
Cash Flow from Investing Activities										
Receipts	26 000	2 892	11.1%	-	-	2 892	11.1%	-	-	-
Proceeds on disposal of PPE	-	2 892	-	-	-	2 892	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	26 000	-	-	-	-	-	-	-	-	-
Payments	(110 194)	(6 835)	6.2%	(11 337)	10.3%	(18 172)	16.5%	(8 644)	48.9%	31.1%
Capital assets	(110 194)	(6 835)	6.2%	(11 337)	10.3%	(18 172)	16.5%	(8 644)	48.9%	31.1%
Net Cash from/(used) Investing Activities	(84 194)	(3 943)	4.7%	(11 337)	13.5%	(15 280)	18.1%	(8 644)	48.9%	31.1%
Cash Flow from Financing Activities										
Receipts	-	18 000	-	11 000	-	29 000	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	18 000	-	11 000	-	29 000	-	-	-	(100.0%)
Payments	(1 266)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 266)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 266)	18 000	(1 421.3%)	11 000	(868.6%)	29 000	(2 289.9%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	12 698	44 590	351.2%	14 904	117.4%	59 494	468.5%	(5 024)	17.3%	(396.7%)
Cash/cash equivalents at the year begin:	122 978	6 486	5.3%	51 076	41.5%	6 486	5.3%	7 317	6.0%	598.0%
Cash/cash equivalents at the year end:	135 676	51 076	37.6%	65 980	48.6%	65 980	48.6%	2 293	3.8%	2 776.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 567	10.2%	1 424	4.1%	829	2.4%	29 133	83.3%	34 952	70.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	466	12.7%	202	5.5%	120	3.3%	2 893	78.6%	3 681	7.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	7	.4%	7	.4%	7	.4%	1 777	98.8%	1 799	3.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	17	.2%	19	.2%	9 062	99.6%	9 098	18.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 102)	2 363.3%	384	(177.8%)	100	(46.3%)	4 402	(2 039.2%)	(216)	(.4%)	-	-	-	-
Total By Income Source	(1 062)	(2.2%)	2 034	4.1%	1 075	2.2%	47 267	95.8%	49 314	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(116)	(3.6%)	37	1.2%	27	.8%	3 240	101.6%	3 188	6.5%	-	-	-	-
Commercial	53	.3%	330	1.9%	92	.5%	16 555	97.2%	17 030	34.5%	-	-	-	-
Households	(972)	(3.7%)	1 634	6.3%	930	3.6%	24 494	93.9%	26 086	52.9%	-	-	-	-
Other	(27)	(.9%)	33	1.1%	26	.9%	2 978	99.0%	3 009	6.1%	-	-	-	-
Total By Customer Group	(1 062)	(2.2%)	2 034	4.1%	1 075	2.2%	47 267	95.8%	49 314	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	23 955	100.0%	-	-	-	-	-	-	23 955	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	23 955	100.0%	-	-	-	-	-	-	23 955	100.0%

Contact Details

Municipal Manager	Mr X S Luthuli	039 976 1202
Financial Manager	Ms Thanda Mhlongo	039 976 1202

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZUMBE (KZN213)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	145 984	47 906	32.8%	42 194	28.9%	90 100	61.7%	4 468	21.4%	844.5%
Property rates	4 158	5 763	138.6%	-	-	5 763	138.6%	-	139.2%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	32	8	25.2%	8	25.2%	16	50.3%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	8 300	2 435	29.3%	2 472	29.8%	4 908	59.1%	622	54.7%	297.4%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	17	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	133 027	39 515	29.7%	41 267	31.0%	80 782	60.7%	1 713	15.0%	2 309.6%
Other own revenue	450	184	40.9%	(1 553)	(345.2%)	(1 369)	(304.3%)	2 133	449.7%	(172.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	152 247	29 469	19.4%	25 357	16.7%	54 826	36.0%	21 926	29.7%	15.6%
Employee related costs	47 656	9 183	19.3%	11 014	23.1%	20 197	42.4%	9 905	45.8%	11.2%
Remuneration of councillors	13 294	3 291	24.8%	3 168	23.8%	6 460	48.6%	3 061	48.3%	3.5%
Debt impairment	396	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	20 814	-	-	-	-	-	-	-	-	-
Finance charges	234	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	2 000	398	19.9%	524	26.2%	922	46.1%	-	-	(100.0%)
Transfers and grants	12 800	-	-	-	-	-	-	-	-	-
Other expenditure	55 054	16 553	30.1%	10 650	19.3%	27 203	49.4%	8 959	30.7%	18.9%
Loss on disposal of PPE	-	44	-	-	-	44	-	-	-	-
Surplus/(Deficit)	(6 263)	18 437		16 837		35 274		(17 458)		
Transfers recognised - capital	40 991	22 109	53.9%	8 832	21.5%	30 940	75.5%	10 586	62.6%	(16.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	34 727	40 545		25 669		66 214		(6 872)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	34 727	40 545		25 669		66 214		(6 872)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	34 727	40 545		25 669		66 214		(6 872)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	34 727	40 545		25 669		66 214		(6 872)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	56 166	12 705	22.6%	8 686	15.5%	21 391	38.1%	16 310	74.9%	(46.7%)
National Government	40 991	12 705	31.0%	8 686	21.2%	21 391	52.2%	16 310	74.9%	(46.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	40 991	12 705	31.0%	8 686	21.2%	21 391	52.2%	16 310	74.9%	(46.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 175	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	56 166	12 705	22.6%	8 686	15.5%	21 391	38.1%	16 310	74.9%	(46.7%)
Governance and Administration	4 875	17	.4%	1 922	39.4%	1 939	39.8%	307	6.9%	527.0%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	4 875	17	.4%	1 922	39.4%	1 939	39.8%	307	6.9%	527.0%
Community and Public Safety	51 291	12 687	24.7%	6 764	13.2%	19 452	37.9%	16 003	83.2%	(57.7%)
Community & Social Services	51 291	12 687	24.7%	6 764	13.2%	19 452	37.9%	16 003	83.2%	(57.7%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	185 424	84 607	45.6%	61 513	33.2%	146 120	78.8%	63 787	68.0%	(3.6%)
Property rates, penalties and collection charges	2 619	104	4.0%	1 819	69.4%	1 923	73.4%	2 516	73.6%	(27.7%)
Service charges	20	7	33.3%	7	33.3%	13	66.6%	-	-	(100.0%)
Other revenue	467	175	37.6%	(1 553)	(332.6%)	(1 378)	(295.0%)	114	113.2%	(1 464.3%)
Government - operating	131 396	53 882	41.0%	44 147	33.6%	98 029	74.6%	46 345	69.8%	(4.7%)
Government - capital	42 622	28 000	65.7%	14 622	34.3%	42 622	100.0%	13 000	61.4%	12.5%
Interest	8 300	2 439	29.4%	2 472	29.8%	4 911	59.2%	1 811	81.1%	36.5%
Dividends	-	-		-		-		-		
Payments	(119 238)	(20 508)	17.2%	(25 357)	21.3%	(45 865)	38.5%	(21 926)	29.7%	15.6%
Suppliers and employees	(118 004)	(20 506)	17.4%	(24 429)	20.7%	(44 935)	38.1%	(21 893)	29.7%	11.6%
Finance charges	(234)	(2)	.8%	(1)	.2%	(2)	1.0%	(32)	26.8%	(98.4%)
Transfers and grants	(1 000)	-	-	(927)	92.7%	(927)	92.7%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	66 187	64 099	96.8%	36 157	54.6%	100 255	151.5%	41 861	171.9%	(13.6%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(56 166)	(12 705)	22.6%	(8 548)	15.2%	(21 253)	37.8%	(16 310)	28.5%	(47.6%)
Capital assets	(56 166)	(12 705)	22.6%	(8 548)	15.2%	(21 253)	37.8%	(16 310)	28.5%	(47.6%)
Net Cash from/(used) Investing Activities	(56 166)	(12 705)	22.6%	(8 548)	15.2%	(21 253)	37.8%	(16 310)	28.5%	(47.6%)
Cash Flow from Financing Activities										
Receipts	20	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	20	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	20	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	10 041	51 394	511.8%	27 609	275.0%	79 002	786.8%	25 551	17 924 690.8%	8.1%
Cash/cash equivalents at the year begin:	151 206	-	-	51 394	34.0%	-	-	56 365	-	(8.8%)
Cash/cash equivalents at the year end:	161 247	51 394	31.9%	79 002	49.0%	79 002	49.0%	81 916	89.2%	(3.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(189)	(1.5%)	-	-	(34)	(.3%)	13 015	101.7%	12 792	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	(189)	(1.5%)	-	-	(34)	(.3%)	13 015	101.7%	12 792	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(187)	(2.4%)	-	-	(34)	(.4%)	8 035	102.8%	7 815	61.1%	-	-	-	-
Commercial	(3)	(.1%)	-	-	-	-	2 605	100.1%	2 603	20.3%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2 374	100.0%	2 374	18.6%	-	-	-	-
Total By Customer Group	(189)	(1.5%)	-	-	(34)	(.3%)	13 015	101.7%	12 792	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms NC Mgijima	039 972 0005
Financial Manager	Mr Kushi Audan	039 972 0005

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMUZIWABANTU (KZN214)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	140 377	51 437	36.6%	18 371	13.1%	69 808	49.7%	35 881	67.0%	(48.8%)
Property rates	14 355	8 210	57.2%	2 629	18.3%	10 839	75.5%	2 279	89.7%	15.3%
Property rates - penalties and collection charges	428	297	69.4%	297	69.5%	594	138.9%	171	101.9%	74.0%
Service charges - electricity revenue	33 484	6 445	19.2%	7 249	21.6%	13 694	40.9%	6 551	41.9%	10.7%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 138	510	23.8%	546	25.5%	1 055	49.4%	480	48.5%	13.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	154	32	20.9%	32	20.6%	64	41.4%	29	44.0%	11.0%
Interest earned - external investments	4 470	2 211	49.5%	2 394	53.6%	4 605	103.0%	2 260	74.3%	5.9%
Interest earned - outstanding debtors	420	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	28	8	30.2%	5	17.9%	13	48.1%	7	52.6%	(33.3%)
Licences and permits	398	149	37.4%	296	74.4%	445	111.8%	127	60.9%	132.2%
Agency services	2 806	470	16.7%	23 030	820.8%	23 500	837.5%	466	28.0%	4 844.4%
Transfers recognised - operational	80 386	33 053	41.1%	1 435	1.8%	34 489	42.9%	20 244	72.0%	(92.9%)
Other own revenue	1 310	52	3.9%	(19 542)	(1 492.0%)	(19 490)	(1 488.0%)	3 265	230.3%	(698.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	137 814	27 392	19.9%	33 011	24.0%	60 403	43.8%	30 991	45.6%	6.5%
Employee related costs	49 407	9 770	19.8%	16 439	33.3%	26 209	53.0%	11 839	42.1%	38.9%
Remuneration of councillors	8 074	1 509	18.7%	2 760	34.2%	4 270	52.9%	1 450	37.6%	90.4%
Debt impairment	629	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 377	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	30 629	9 050	29.5%	6 631	21.7%	15 682	51.2%	4 837	47.2%	37.1%
Other Materials	1 328	112	8.4%	377	28.4%	489	36.8%	453	40.7%	(16.7%)
Contracted services	3 019	734	24.3%	(3)	(.1%)	730	24.2%	1 349	85.2%	(100.3%)
Transfers and grants	3 083	731	23.7%	489	15.9%	1 220	39.6%	1 029	29.2%	(52.5%)
Other expenditure	31 268	5 486	17.5%	6 317	20.2%	11 804	37.7%	10 034	59.3%	(37.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 563	24 044		(14 640)		9 404		4 890		
Transfers recognised - capital	24 275	-	-	-	-	-	-	3 219	18.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 838	24 044		(14 640)		9 404		8 109		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	26 838	24 044		(14 640)		9 404		8 109		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 838	24 044		(14 640)		9 404		8 109		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 838	24 044		(14 640)		9 404		8 109		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	46 257	7 821	16.9%	6 533	14.1%	14 354	31.0%	3 115	20.8%	109.7%
National Government	21 161	7 821	37.0%	6 775	32.0%	14 597	69.0%	3 115	20.8%	117.5%
Provincial Government	2 000	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 161	7 821	33.8%	6 775	29.3%	14 597	63.0%	3 115	20.8%	117.5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	23 096	-	-	(242)	(1.0%)	(242)	(1.0%)	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	46 257	7 821	16.9%	6 533	14.1%	14 354	31.0%	3 115	20.8%	109.7%
Governance and Administration	200	1 856	928.0%	(153)	(76.7%)	1 703	851.3%	70	15.7%	(317.7%)
Executive & Council	-	1 559	-	-	-	1 559	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	200	297	148.4%	(153)	(76.7%)	143	71.7%	70	16.0%	(317.7%)
Community and Public Safety	2 000	288	14.4%	(287)	(14.3%)	1	-	32	1.0%	(1 002.5%)
Community & Social Services	2 000	288	14.4%	(287)	(14.3%)	1	-	32	1.2%	(1 002.5%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	41 557	4 813	11.6%	(309)	(.7%)	4 504	10.8%	3 013	27.2%	(110.2%)
Planning and Development	20 369	-	-	175	.9%	175	.9%	-	-	(100.0%)
Road Transport	21 188	4 813	22.7%	(484)	(2.3%)	4 329	20.4%	3 013	27.5%	(116.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	500	578	115.5%	7 282	1 456.4%	7 859	1 571.9%	-	-	(100.0%)
Electricity	500	383	76.6%	(369)	(73.7%)	15	2.9%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	194	-	7 650	-	7 845	-	-	-	(100.0%)
Other	2 000	288	14.4%	-	-	288	14.4%	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	158 030	63 815	40.4%	98 893	62.6%	162 708	103.0%	87 018	118.1%	13.6%
Property rates, penalties and collection charges	13 009	6 234	47.9%	3 750	28.8%	9 984	76.7%	4 171	99.1%	(10.1%)
Service charges	31 356	7 010	22.4%	7 168	22.9%	14 178	45.2%	6 790	44.6%	5.6%
Other revenue	4 535	45 935	1 012.9%	66 787	1 472.7%	112 722	2 485.6%	44 845	1 170.4%	48.9%
Government - operating	80 386	2 425	3.0%	17 512	21.8%	19 937	24.8%	18 951	72.5%	(7.6%)
Government - capital	24 275	-	-	-	-	-	-	10 000	50.7%	(100.0%)
Interest	4 469	2 211	49.5%	3 676	82.3%	5 887	131.7%	2 260	74.3%	62.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(121 062)	(64 114)	53.0%	(82 426)	68.1%	(146 540)	121.0%	(84 919)	145.5%	(2.9%)
Suppliers and employees	(119 981)	(63 383)	52.8%	(81 891)	68.3%	(145 274)	121.1%	(84 771)	149.3%	(3.4%)
Finance charges	(686)	-	-	-	-	-	-	-	-	-
Transfers and grants	(395)	(731)	185.1%	(535)	135.4%	(1 266)	320.5%	(148)	29.2%	262.3%
Net Cash from/(used) Operating Activities	36 968	(299)	(.8%)	16 467	44.5%	16 169	43.7%	2 099	20.6%	684.4%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(46 252)	(7 821)	16.9%	(5 310)	11.5%	(13 131)	28.4%	(5 718)	31.1%	(7.1%)
Capital assets	(46 252)	(7 821)	16.9%	(5 310)	11.5%	(13 131)	28.4%	(5 718)	31.1%	(7.1%)
Net Cash from/(used) Investing Activities	(46 252)	(7 821)	16.9%	(5 310)	11.5%	(13 131)	28.4%	(5 718)	31.1%	(7.1%)
Cash Flow from Financing Activities										
Receipts	28	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	28	-	-	-	-	-	-	-	-	-
Payments	(39)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(39)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(11)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(9 295)	(8 120)	87.4%	11 157	(120.0%)	3 037	(32.7%)	(3 618)	(41.8%)	(408.4%)
Cash/cash equivalents at the year begin:	73 900	9 221	12.5%	1 101	1.5%	9 221	12.5%	6 045	5.8%	(81.8%)
Cash/cash equivalents at the year end:	64 605	1 101	1.7%	12 258	19.0%	12 258	19.0%	2 427	3.0%	405.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 592	28.4%	686	12.3%	96	1.7%	3 223	57.6%	5 597	41.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	521	7.0%	544	7.3%	351	4.7%	6 057	81.0%	7 474	55.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	170	32.8%	93	18.0%	52	10.0%	203	39.2%	519	3.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Total By Income Source	2 284	16.8%	1 323	9.7%	499	3.7%	9 484	69.8%	13 590	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	291	9.5%	145	4.7%	43	1.4%	2 604	84.5%	3 083	22.7%	-	-	-	-
Commercial	1 074	29.5%	373	10.3%	89	2.4%	2 107	57.8%	3 643	26.8%	-	-	-	-
Households	919	13.4%	804	11.7%	368	5.4%	4 773	69.5%	6 864	50.5%	-	-	-	-
Other	0	50.0%	-	-	(0)	(50.0%)	0	100.0%	0	-	-	-	-	-
Total By Customer Group	2 284	16.8%	1 323	9.7%	499	3.7%	9 484	69.8%	13 590	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6	100.0%	-	-	-	-	-	-	6	100.0%
Total	6	100.0%	-	-	-	-	-	-	6	100.0%

Contact Details

Municipal Manager	Mr S Mbhele (Sazi)	039 433 2811
Financial Manager	Mr T Mhlongo	039 433 1301

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RAY NKONYENI (KZN216)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	837 225	219 157	26.2%	189 504	22.6%	408 661	48.8%	303 085	71.3%	(37.5%)
Property rates	345 110	58 497	17.0%	95 210	27.6%	153 708	44.5%	143 028	77.9%	(33.4%)
Property rates - penalties and collection charges	164	24	14.6%	35	21.3%	59	35.9%	53	-	(34.3%)
Service charges - electricity revenue	122 889	28 260	23.0%	18 061	14.7%	46 321	37.7%	35 596	64.7%	(49.3%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	16 987	-	8 138	-	25 124	-	19 170	60.7%	(57.6%)
Service charges - other	60 648	228	.4%	15 551	25.6%	15 779	26.0%	-	-	(100.0%)
Rental of facilities and equipment	3 384	632	18.7%	1 634	48.3%	2 266	67.0%	1 038	45.4%	57.5%
Interest earned - external investments	6 822	547	8.0%	1 578	23.1%	2 125	31.2%	1 651	53.5%	(4.4%)
Interest earned - outstanding debtors	10 485	2 688	25.6%	2 980	28.4%	5 668	54.1%	3 087	49.2%	(3.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	10 494	5 317	50.7%	4 031	38.4%	9 347	89.1%	3 653	100.6%	10.3%
Licences and permits	13 092	1 139	8.7%	1 865	14.2%	3 004	22.9%	1 717	26.3%	8.6%
Agency services	49	1 325	2 679.9%	447	903.8%	1 771	3 583.7%	1 446	-	(69.1%)
Transfers recognised - operational	200 962	-	-	38 059	18.9%	38 059	18.9%	88 624	95.8%	(57.1%)
Other own revenue	60 358	103 515	171.5%	1 914	3.2%	105 429	174.7%	4 021	10.6%	(52.4%)
Gains on disposal of PPE	2 768	-	-	-	-	-	-	-	5 574.5%	-
Operating Expenditure	836 394	169 911	20.3%	173 348	20.7%	343 259	41.0%	240 729	52.5%	(28.0%)
Employee related costs	337 347	81 048	24.0%	82 917	24.6%	163 966	48.6%	99 241	58.8%	(16.4%)
Remuneration of councillors	25 448	4 936	19.4%	6 012	23.6%	10 947	43.0%	6 327	49.5%	(5.0%)
Debt impairment	682	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	70 058	-	-	-	-	-	-	24 221	69.8%	(100.0%)
Finance charges	4 373	-	-	1 875	42.9%	1 875	42.9%	2 437	45.1%	(23.1%)
Bulk purchases	86 712	29 593	34.1%	12 694	14.6%	42 286	48.8%	30 432	63.1%	(58.3%)
Other Materials	50 167	-	-	11 222	22.4%	11 222	22.4%	11 505	20.5%	(2.5%)
Contracted services	38 179	2 389	6.3%	6 684	17.5%	9 073	23.8%	10 534	46.9%	(36.5%)
Transfers and grants	10 393	311	3.0%	1 696	16.3%	2 007	19.3%	2 404	-	(29.5%)
Other expenditure	213 035	51 027	24.0%	50 248	23.6%	101 275	47.5%	53 627	43.0%	(6.3%)
Loss on disposal of PPE	-	608	-	-	-	608	-	-	-	-
Surplus/(Deficit)	831	49 246		16 156		65 402		62 356		
Transfers recognised - capital	121 838	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	122 668	49 246		16 156		65 402		62 356		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	122 668	49 246		16 156		65 402		62 356		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	122 668	49 246		16 156		65 402		62 356		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	122 668	49 246		16 156		65 402		62 356		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	146 428	6 551	4.5%	17 751	12.1%	24 302	16.6%	40 151	34.1%	(55.8%)
National Government	57 817	5 170	8.9%	8 508	14.7%	13 678	23.7%	13 557	30.4%	(37.2%)
Provincial Government	68 682	935	1.4%	2 609	3.8%	3 545	5.2%	10 526	31.8%	(75.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	126 498	6 105	4.8%	11 117	8.8%	17 223	13.6%	24 082	31.1%	(53.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 930	445	2.2%	6 298	31.6%	6 744	33.8%	16 069	40.1%	(60.8%)
Public contributions and donations	-	-	-	335	-	335	-	-	-	(100.0%)
Capital Expenditure Standard Classification	146 428	6 551	4.5%	17 751	12.1%	24 302	16.6%	40 151	34.1%	(55.8%)
Governance and Administration	20 171	6 550	32.5%	17 640	87.5%	24 190	119.9%	39 442	36.0%	(55.3%)
Executive & Council	18 780	6 550	34.9%	17 640	93.9%	24 190	128.8%	39 265	35.9%	(55.1%)
Budget & Treasury Office	400	-	-	-	-	-	-	28	43.7%	(100.0%)
Corporate Services	991	-	-	-	-	-	-	149	43.0%	(100.0%)
Community and Public Safety	75 843	1	-	111	.1%	111	.1%	314	9.0%	(64.7%)
Community & Social Services	11 741	1	-	-	-	1	-	14	3.9%	(100.0%)
Sport And Recreation	8 606	-	-	1	-	1	-	-	-	(100.0%)
Public Safety	2 814	-	-	109	3.9%	109	3.9%	238	9.3%	(54.0%)
Housing	52 681	-	-	-	-	-	-	26	8.6%	(100.0%)
Health	-	-	-	-	-	-	-	36	67.8%	(100.0%)
Economic and Environmental Services	46 385	-	-	-	-	-	-	27	3.7%	(100.0%)
Planning and Development	10 502	-	-	-	-	-	-	8	12.9%	(100.0%)
Road Transport	35 883	-	-	-	-	-	-	19	1.2%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	4 030	-	-	-	-	-	-	323	10.3%	(100.0%)
Electricity	4 030	-	-	-	-	-	-	4	.8%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	43	7.9%	(100.0%)
Waste Management	-	-	-	-	-	-	-	275	17.7%	(100.0%)
Other	-	-	-	-	-	-	-	45	12.0%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	913 720	200 504	21.9%	192 498	21.1%	393 002	43.0%	80 643	48 164.7%	138.7%
Property rates, penalties and collection charges	327 544	66 216	20.2%	98 267	30.0%	164 483	50.2%	58 873	65 014.4%	66.9%
Service charges	174 359	45 307	26.0%	40 993	23.5%	86 300	49.5%	12 491	46 548.2%	228.2%
Other revenue	77 913	56 294	72.3%	9 952	12.8%	66 247	85.0%	7 106	46 045.7%	40.1%
Government - operating	200 962	29 376	14.6%	38 727	19.3%	68 103	33.9%	-	35 206.1%	(100.0%)
Government - capital	121 838	-	-	-	-	-	-	0	.3%	(100.0%)
Interest	11 104	3 311	29.8%	4 559	41.1%	7 869	70.9%	2 173	37 889.7%	109.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(739 742)	72 805	(9.8%)	(60 789)	8.2%	12 016	(1.6%)	(22 534)	(21 818.3%)	169.8%
Suppliers and employees	(725 860)	72 718	(10.0%)	(62 325)	8.6%	10 393	(1.4%)	(20 004)	(22 368.5%)	211.6%
Finance charges	(4 373)	-	-	1 875	(42.9%)	1 875	(42.9%)	(2 437)	34 818.8%	(176.9%)
Transfers and grants	(9 509)	87	(.9%)	(339)	3.6%	(252)	2.6%	(94)	(47 291.9%)	262.3%
Net Cash from/(used) Operating Activities	173 977	273 310	157.1%	131 708	75.7%	405 018	232.8%	58 109	315 968.7%	126.7%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	(8 237)	(270 197.7%)	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	(8 237)	(549 143.5%)	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(146 428)	-	-	-	-	-	-	(80)	49.1%	(100.0%)
Capital assets	(146 428)	-	-	-	-	-	-	(80)	49.1%	(100.0%)
Net Cash from/(used) Investing Activities	(146 428)	-	-	-	-	-	-	(8 317)	4 591.4%	(100.0%)
Cash Flow from Financing Activities										
Receipts	800	-	-	-	-	-	-	25 911	3 062 737.7%	(100.0%)
Short term loans	-	-	-	-	-	-	-	(898)	-	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	6 740	-	(100.0%)
Increase (decrease) in consumer deposits	800	-	-	-	-	-	-	20 069	2 372 254.3%	(100.0%)
Payments	(7 046)	-	-	-	-	-	-	32 121	(467 015.5%)	(100.0%)
Repayment of borrowing	(7 046)	-	-	-	-	-	-	32 121	(467 015.5%)	(100.0%)
Net Cash from/(used) Financing Activities	(6 246)	-	-	-	-	-	-	58 032	(962 070.4%)	(100.0%)
Net Increase/(Decrease) in cash held	21 303	273 310	1 283.0%	131 708	618.3%	405 018	1 901.2%	107 824	(2 053 520.0%)	22.2%
Cash/cash equivalents at the year begin:	82 603	87 142	105.5%	360 451	436.4%	87 142	105.5%	484 304	45 170.2%	(25.6%)
Cash/cash equivalents at the year end:	103 906	360 451	346.9%	492 160	473.7%	492 160	473.7%	592 128	330 923.4%	(16.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	21	8.8%	12	5.0%	8	3.3%	197	82.9%	238	.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	8 587	61.4%	2 961	21.2%	289	2.1%	2 158	15.4%	13 995	6.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	31 747	23.5%	11 485	8.5%	6 618	4.9%	85 048	63.0%	134 899	61.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 016	18.7%	1 704	7.9%	1 042	4.9%	14 707	68.5%	21 469	9.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	102	5.0%	65	3.2%	619	30.3%	1 254	61.5%	2 040	.9%	-	-	-	-
Interest on Arrear Debtor Accounts	1 019	3.5%	987	3.4%	935	3.2%	25 921	89.8%	28 862	13.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 515	13.3%	1 030	5.5%	625	3.3%	14 677	77.9%	18 846	8.6%	-	-	-	-
Total By Income Source	48 006	21.8%	18 244	8.3%	10 136	4.6%	143 962	65.3%	220 349	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 174	19.1%	569	9.3%	968	15.8%	3 427	55.8%	6 138	2.8%	-	-	-	-
Commercial	12 433	39.4%	4 091	13.0%	1 122	3.6%	13 926	44.1%	31 572	14.3%	-	-	-	-
Households	32 941	19.7%	13 076	7.8%	7 734	4.6%	113 644	67.9%	167 395	76.0%	-	-	-	-
Other	1 458	9.6%	508	3.3%	313	2.1%	12 965	85.1%	15 243	6.9%	-	-	-	-
Total By Customer Group	48 006	21.8%	18 244	8.3%	10 136	4.6%	143 962	65.3%	220 349	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Maxwell Sihle Mbili	039 688 2021
Financial Manager	Ms N QGOLA	039 312 8302

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UGU (DC21)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	914 506	268 631	29.4%	264 501	28.9%	533 133	58.3%	217 588	57.8%	21.6%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	361 387	62 028	17.2%	62 302	17.2%	124 329	34.4%	64 317	42.2%	(3.1%)
Service charges - sanitation revenue	112 281	27 121	24.2%	27 268	24.3%	54 389	48.4%	25 835	47.7%	5.5%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 249	323	25.9%	387	31.0%	710	56.9%	332	63.1%	16.7%
Interest earned - external investments	15 568	4 869	31.3%	3 261	20.9%	8 129	52.2%	2 485	121.7%	31.2%
Interest earned - outstanding debtors	3 802	847	22.3%	344	9.1%	1 191	31.3%	768	42.4%	(55.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	408 662	172 284	42.2%	165 970	40.6%	338 254	82.8%	121 945	73.2%	36.1%
Other own revenue	11 558	1 159	10.0%	4 970	43.0%	6 130	53.0%	1 908	3.8%	160.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	912 263	226 089	24.8%	253 876	27.8%	479 965	52.6%	204 045	54.0%	24.4%
Employee related costs	332 850	89 455	26.9%	73 940	22.2%	163 394	49.1%	72 225	54.8%	2.4%
Remuneration of councillors	11 874	2 151	18.1%	2 323	19.6%	4 473	37.7%	2 169	40.2%	7.1%
Debt impairment	38 159	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	123 604	46 708	37.8%	51 862	42.0%	98 570	79.7%	42 700	144.5%	21.5%
Finance charges	15 776	3 317	21.0%	15 001	95.1%	18 318	116.1%	3 074	26.7%	387.9%
Bulk purchases	81 468	12 505	15.4%	19 671	24.1%	32 177	39.5%	14 674	39.2%	34.1%
Other Materials	8 700	788	9.1%	1 219	14.0%	2 007	23.1%	1 895	30.5%	(35.7%)
Contracted services	29 683	4 984	16.8%	6 476	21.8%	11 460	38.6%	3 669	40.2%	76.5%
Transfers and grants	40 028	13 003	32.5%	36 374	90.9%	49 376	123.4%	15 667	29.8%	132.2%
Other expenditure	230 121	53 179	23.1%	47 010	20.4%	100 189	43.5%	47 972	49.7%	(2.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 243	42 543		10 625		53 168		13 543		
Transfers recognised - capital	310 862	51 512	16.6%	80 829	26.0%	132 341	42.6%	98 964	53.3%	(18.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	313 105	94 054		91 454		185 508		112 507		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	313 105	94 054		91 454		185 508		112 507		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	313 105	94 054		91 454		185 508		112 507		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	313 105	94 054		91 454		185 508		112 507		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	369 147	44 528	12.1%	71 788	19.4%	116 316	31.5%	93 545	36.9%	(23.3%)
National Government	310 862	44 351	14.3%	68 792	22.1%	113 143	36.4%	88 973	39.6%	(22.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	310 862	44 351	14.3%	68 792	22.1%	113 143	36.4%	88 973	39.6%	(22.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	58 285	177	.3%	2 996	5.1%	3 173	5.4%	4 571	13.5%	(34.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	369 147	44 528	12.1%	71 788	19.4%	116 316	31.5%	93 545	36.9%	(23.3%)
Governance and Administration	46 695	70	.1%	2 922	6.3%	2 992	6.4%	4 403	19.9%	(33.6%)
Executive & Council	2 640	-	-	619	23.4%	619	23.4%	13	1.2%	4 851.7%
Budget & Treasury Office	15 000	-	-	1 665	11.1%	1 665	11.1%	6	29.8%	27 858.0%
Corporate Services	29 055	70	.2%	638	2.2%	708	2.4%	4 384	20.6%	(85.4%)
Community and Public Safety	1 000	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	1 000	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	590	107	18.2%	74	12.5%	181	30.6%	169	24.8%	(56.4%)
Planning and Development	590	107	18.2%	74	12.5%	181	30.6%	169	24.8%	(56.4%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	320 862	44 351	13.8%	68 792	21.4%	113 143	35.3%	88 973	38.5%	(22.7%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	248 097	36 672	14.8%	62 676	25.3%	99 349	40.0%	77 362	39.6%	(19.0%)
Waste Water Management	72 765	7 678	10.6%	6 116	8.4%	13 794	19.0%	11 612	32.5%	(47.3%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	1 163 754	372 514	32.0%	334 283	28.7%	706 797	60.7%	345 781	65.8%	(3.3%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	412 091	72 980	17.7%	76 737	18.6%	149 717	36.3%	79 659	45.4%	(3.7%)
Other revenue	12 785	16 636	130.1%	10 581	82.8%	27 217	212.9%	14 468	326.4%	(26.9%)
Government - operating	408 662	163 460	40.0%	121 338	29.7%	284 798	69.7%	113 660	71.2%	6.8%
Government - capital	310 862	118 352	38.1%	122 616	39.4%	240 968	77.5%	136 720	75.1%	(10.3%)
Interest	19 356	1 085	5.6%	3 011	15.6%	4 096	21.2%	1 274	26.9%	136.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(673 646)	(186 744)	27.7%	(238 876)	35.5%	(425 621)	63.2%	(160 828)	45.2%	48.5%
Suppliers and employees	(620 843)	(174 635)	28.1%	(201 509)	32.5%	(376 144)	60.6%	(149 016)	50.4%	35.2%
Finance charges	(15 776)	(3 170)	20.1%	(15 385)	97.5%	(18 555)	117.6%	(2 940)	26.2%	423.3%
Transfers and grants	(37 028)	(8 940)	24.1%	(21 983)	59.4%	(30 922)	83.5%	(8 872)	16.9%	147.8%
Net Cash from/(used) Operating Activities	490 109	185 769	37.9%	95 407	19.5%	281 176	57.4%	184 953	102.2%	(48.4%)
Cash Flow from Investing Activities										
Receipts	95	-	-	4	3.7%	4	3.7%	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	95	-	-	4	3.7%	4	3.7%	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(369 147)	(75 812)	20.5%	(72 834)	19.7%	(148 645)	40.3%	(106 348)	55.4%	(31.5%)
Capital assets	(369 147)	(75 812)	20.5%	(72 834)	19.7%	(148 645)	40.3%	(106 348)	55.4%	(31.5%)
Net Cash from/(used) Investing Activities	(369 052)	(75 812)	20.5%	(72 830)	19.7%	(148 642)	40.3%	(106 348)	55.4%	(31.5%)
Cash Flow from Financing Activities										
Receipts	421	69	16.5%	93	22.2%	163	38.7%	78	24.6%	20.4%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	421	69	16.5%	93	22.2%	163	38.7%	78	24.6%	20.4%
Payments	(18 277)	(5 505)	30.1%	(3 664)	20.0%	(9 170)	50.2%	(4 493)	40.9%	(18.4%)
Repayment of borrowing	(18 277)	(5 505)	30.1%	(3 664)	20.0%	(9 170)	50.2%	(4 493)	40.9%	(18.4%)
Net Cash from/(used) Financing Activities	(17 857)	(5 436)	30.4%	(3 571)	20.0%	(9 007)	50.4%	(4 415)	41.8%	(19.1%)
Net Increase/(Decrease) in cash held	103 200	104 522	101.3%	19 006	18.4%	123 527	119.7%	74 190	486.5%	(74.4%)
Cash/cash equivalents at the year begin:	263 709	276 261	104.8%	380 782	144.4%	276 261	104.8%	337 770	103.9%	12.7%
Cash/cash equivalents at the year end:	366 909	380 782	103.8%	399 788	109.0%	399 788	109.0%	411 961	175.6%	(3.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	21 864	8.1%	12 302	4.5%	17 387	6.4%	219 739	81.0%	271 293	78.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	9 457	14.1%	4 489	6.7%	2 739	4.1%	50 569	75.2%	67 254	19.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	-	2 179	35.2%	1	-	4 015	64.8%	6 196	1.8%	-	-	-	-
Total By Income Source	31 322	9.1%	18 971	5.5%	20 126	5.8%	274 324	79.6%	344 743	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 369	13.8%	4 358	17.8%	2 091	8.5%	14 680	59.9%	24 498	7.1%	-	-	-	-
Commercial	9 058	15.3%	4 482	7.6%	3 809	6.4%	41 995	70.8%	59 344	17.2%	-	-	-	-
Households	18 894	7.4%	10 130	3.9%	14 225	5.5%	213 633	83.2%	256 883	74.5%	-	-	-	-
Other	1	-	1	-	1	-	4 015	100.0%	4 017	1.2%	-	-	-	-
Total By Customer Group	31 322	9.1%	18 971	5.5%	20 126	5.8%	274 324	79.6%	344 743	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	3 555	100.0%	-	-	-	-	-	-	3 555	35.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 910	100.0%	-	-	-	-	-	-	3 910	38.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	515	19.2%	912	33.9%	16	.6%	1 245	46.3%	2 689	26.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	7 981	78.6%	912	9.0%	16	.2%	1 245	12.3%	10 154	100.0%

Contact Details

Municipal Manager	Mr D D Naidoo	039 688 5702
Financial Manager	Ms Sibongile Mbili	039 688 5707

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMSHWATHI (KZN221)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	138 447	49 611	35.8%	40 205	29.0%	89 816	64.9%	43 061	72.5%	(6.6%)
Property rates	28 000	7 056	25.2%	7 012	25.0%	14 068	50.2%	7 264	65.6%	(3.5%)
Property rates - penalties and collection charges	1 500	255	17.0%	383	25.6%	639	42.6%	141	36.2%	172.6%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 850	477	25.8%	479	25.9%	957	51.7%	453	49.5%	5.7%
Service charges - other	-	-	-	-	-	-	-	1	-	(100.0%)
Rental of facilities and equipment	500	131	26.3%	129	25.9%	261	52.1%	129	89.9%	-
Interest earned - external investments	1 200	310	25.8%	310	25.8%	620	51.7%	439	97.4%	(29.3%)
Interest earned - outstanding debtors	10 000	1 281	12.8%	1 740	17.4%	3 021	30.2%	1 392	50.0%	25.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	121	13	10.6%	0	.1%	13	10.7%	17	40.1%	(99.3%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	2 450	631	25.8%	465	19.0%	1 096	44.7%	366	37.5%	27.1%
Transfers recognised - operational	92 511	38 435	41.5%	30 917	33.4%	69 352	75.0%	32 610	77.3%	(5.2%)
Other own revenue	315	1 022	324.5%	(1 231)	(390.9%)	(209)	(66.4%)	248	108.6%	(596.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	136 147	27 661	20.3%	35 941	26.4%	63 602	46.7%	32 072	43.1%	12.1%
Employee related costs	57 603	13 932	24.2%	16 486	28.6%	30 418	52.8%	15 162	55.5%	8.7%
Remuneration of councillors	8 700	2 041	23.5%	2 118	24.3%	4 159	47.8%	1 900	45.3%	11.5%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 000	-	-	5 290	52.9%	5 290	52.9%	4 498	87.3%	17.6%
Finance charges	1 800	-	-	-	-	-	-	47	30.7%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	31 540	6 268	19.9%	6 482	20.6%	12 750	40.4%	4 869	21.5%	33.1%
Transfers and grants	2 000	-	-	-	-	-	-	-	-	-
Other expenditure	24 504	5 420	22.1%	5 565	22.7%	10 985	44.8%	5 596	44.8%	(.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 300	21 951		4 264		26 215		10 988		
Transfers recognised - capital	26 329	14 000	53.2%	12 329	46.8%	26 329	100.0%	9 000	71.0%	37.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 629	35 951		16 593		52 544		19 988		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	28 629	35 951		16 593		52 544		19 988		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 629	35 951		16 593		52 544		19 988		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 629	35 951		16 593		52 544		19 988		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	28 629	13 164	46.0%	11 088	38.7%	24 252	84.7%	13 178	91.2%	(15.9%)
National Government	26 329	11 749	44.6%	9 481	36.0%	21 231	80.6%	8 880	65.1%	6.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	26 329	11 749	44.6%	9 481	36.0%	21 231	80.6%	8 880	65.1%	6.8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 300	1 415	61.5%	1 606	69.8%	3 022	131.4%	4 298	218.3%	(62.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	28 629	13 164	46.0%	11 088	38.7%	24 252	84.7%	13 178	91.2%	(15.9%)
Governance and Administration	-	754	-	199	-	953	-	430	23.4%	(53.7%)
Executive & Council	-	29	-	123	-	152	-	292	8.6%	(57.8%)
Budget & Treasury Office	-	725	-	76	-	801	-	138	-	(45.1%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 315	2 876	54.1%	3 956	74.4%	6 832	128.5%	6 007	122.4%	(34.1%)
Community & Social Services	4 252	2 404	56.5%	1 519	35.7%	3 923	92.3%	6 007	185.7%	(74.7%)
Sport And Recreation	1 063	472	44.4%	2 437	229.2%	2 908	273.6%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	23 314	9 534	40.9%	2 508	10.8%	12 042	51.7%	5 782	83.7%	(56.6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	23 314	9 534	40.9%	2 508	10.8%	12 042	51.7%	5 782	83.7%	(56.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	4 425	-	4 425	-	959	-	361.3%
Electricity	-	-	-	4 425	-	4 425	-	959	-	361.3%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	159 974	60 358	37.7%	11 628	7.3%	71 986	45.0%	49 920	76.9%	(76.7%)
Property rates, penalties and collection charges	26 475	4 724	17.8%	5 168	19.5%	9 891	37.4%	3 813	62.3%	35.5%
Service charges	1 573	-	-	-	-	-	-	86	23.8%	(100.0%)
Other revenue	3 386	3 199	94.5%	3 369	99.5%	6 569	194.0%	3 983	341.0%	(15.4%)
Government - operating	92 511	38 435	41.5%	3 091	3.3%	41 526	44.9%	28 780	62.6%	(89.3%)
Government - capital	26 329	14 000	53.2%	-	-	14 000	53.2%	13 000	130.8%	(100.0%)
Interest	9 700	-	-	-	-	-	-	257	34.4%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(126 447)	(79 809)	63.1%	(17 273)	13.7%	(97 082)	76.8%	(62 878)	110.3%	(72.5%)
Suppliers and employees	(122 647)	(79 809)	65.1%	(17 273)	14.1%	(97 082)	79.2%	(62 878)	111.8%	(72.5%)
Finance charges	(1 800)	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 000)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	33 527	(19 451)	(58.0%)	(5 645)	(16.8%)	(25 096)	(74.9%)	(12 958)	(40.6%)	(56.4%)
Cash Flow from Investing Activities										
Receipts	500	36 019	7 203.7%	12 300	2 460.0%	48 319	9 663.7%	29 900	-	(58.9%)
Proceeds on disposal of PPE	500	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	36 019	-	12 300	-	48 319	-	29 900	-	(58.9%)
Payments	(28 629)	(15 667)	54.7%	(5 257)	18.4%	(20 924)	73.1%	(15 779)	105.3%	(66.7%)
Capital assets	(28 629)	(15 667)	54.7%	(5 257)	18.4%	(20 924)	73.1%	(15 779)	105.3%	(66.7%)
Net Cash from/(used) Investing Activities	(28 129)	20 352	(72.4%)	7 043	(25.0%)	27 395	(97.4%)	14 121	(51.1%)	(50.1%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(3 250)	(369)	11.4%	(1 934)	59.5%	(2 303)	70.9%	(441)	29.4%	338.7%
Repayment of borrowing	(3 250)	(369)	11.4%	(1 934)	59.5%	(2 303)	70.9%	(441)	29.4%	338.7%
Net Cash from/(used) Financing Activities	(3 250)	(369)	11.4%	(1 934)	59.5%	(2 303)	70.9%	(441)	29.4%	338.7%
Net Increase/(Decrease) in cash held	2 148	532	24.8%	(536)	(25.0%)	(4)	(.2%)	723	50.0%	(174.2%)
Cash/cash equivalents at the year begin:	2 214	586	26.5%	1 118	50.5%	586	26.5%	462	19.7%	142.0%
Cash/cash equivalents at the year end:	4 362	1 118	25.6%	582	13.3%	582	13.3%	1 185	30.8%	(50.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 036	2.0%	2 029	2.0%	524	.5%	98 531	95.6%	103 119	100.0%	-	-	-	-
Total By Income Source	2 036	2.0%	2 029	2.0%	524	.5%	98 531	95.6%	103 119	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	189	.3%	959	1.7%	(208)	(.4%)	56 146	98.4%	57 086	55.4%	-	-	-	-
Commercial	1 017	6.7%	538	3.5%	310	2.0%	13 340	87.7%	15 205	14.7%	-	-	-	-
Households	830	2.7%	531	1.7%	421	1.4%	29 046	94.2%	30 828	29.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 036	2.0%	2 029	2.0%	524	.5%	98 531	95.6%	103 119	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	478	100.0%	-	-	-	-	-	-	478	100.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	478	100.0%	-	-	-	-	-	-	478	100.0%

Contact Details

Municipal Manager	Mr N.M. Mabasso	033 815 2249
Financial Manager	RM Mani	033 815 2249

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMNGENI (KZN222)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	368 164	85 434	23.2%	103 388	28.1%	188 823	51.3%	73 015	48.5%	41.6%
Property rates	176 512	41 621	23.6%	43 083	24.4%	84 704	48.0%	38 395	57.1%	12.2%
Property rates - penalties and collection charges	6 655	1 311	19.7%	973	14.6%	2 284	34.3%	556	19.8%	74.9%
Service charges - electricity revenue	76 884	16 505	21.5%	15 958	20.8%	32 462	42.2%	14 070	41.5%	13.4%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5 512	1 565	28.4%	1 574	28.6%	3 139	56.9%	1 453	55.6%	8.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	719	195	27.1%	163	22.7%	358	49.8%	178	48.7%	(8.5%)
Interest earned - external investments	3 725	692	18.6%	541	14.5%	1 233	33.1%	1 187	126.8%	(54.4%)
Interest earned - outstanding debtors	1 960	520	26.5%	587	30.0%	1 108	56.5%	299	41.9%	96.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	23 916	840	3.5%	21 715	90.8%	22 554	94.3%	598	5.9%	3 531.6%
Licences and permits	3 439	987	28.7%	819	23.8%	1 807	52.5%	724	63.0%	13.2%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	61 469	20 552	33.4%	17 132	27.9%	37 684	61.3%	14 773	64.6%	16.0%
Other own revenue	7 372	646	8.8%	842	11.4%	1 488	20.2%	782	19.6%	7.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	367 656	87 740	23.9%	86 136	23.4%	173 877	47.3%	57 699	42.3%	49.3%
Employee related costs	102 239	20 878	20.4%	21 023	20.6%	41 900	41.0%	20 705	39.5%	1.5%
Remuneration of councillors	7 446	1 789	24.0%	1 728	23.2%	3 517	47.2%	1 722	50.8%	.4%
Debt impairment	22 878	-	-	11 427	49.9%	11 427	49.9%	-	-	(100.0%)
Depreciation and asset impairment	28 974	7 243	25.0%	7 243	25.0%	14 487	50.0%	2 808	50.0%	157.9%
Finance charges	5 127	726	14.2%	380	7.4%	1 106	21.6%	447	34.7%	(15.0%)
Bulk purchases	95 404	36 909	38.7%	20 599	21.6%	57 509	60.3%	13 880	57.0%	48.4%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	13 929	2 105	15.1%	4 578	32.9%	6 683	48.0%	3 094	49.3%	48.0%
Transfers and grants	3 516	645	18.3%	539	15.3%	1 184	33.7%	1 955	55.7%	(72.4%)
Other expenditure	88 142	17 445	19.8%	18 617	21.1%	36 062	40.9%	13 087	38.5%	42.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	507	(2 306)		17 252		14 946		15 316		
Transfers recognised - capital	21 866	8 051	36.8%	8 351	38.2%	16 402	75.0%	6 582	42.5%	26.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	22 373	5 745		25 604		31 348		21 898		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	22 373	5 745		25 604		31 348		21 898		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22 373	5 745		25 604		31 348		21 898		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22 373	5 745		25 604		31 348		21 898		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	29 148	8 732	30.0%	9 280	31.8%	18 011	61.8%	8 947	37.6%	3.7%
National Government	21 866	2 558	11.7%	3 247	14.8%	5 805	26.5%	552	6.8%	488.3%
Provincial Government	-	6 036	-	5 834	-	11 870	-	8 395	-	(30.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 866	8 594	39.3%	9 081	41.5%	17 675	80.8%	8 947	37.6%	1.5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 282	138	1.9%	199	2.7%	336	4.6%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	29 148	8 732	30.0%	9 280	31.8%	18 011	61.8%	8 947	37.6%	3.7%
Governance and Administration	607	119	19.6%	126	20.8%	245	40.4%	-	-	(100.0%)
Executive & Council	175	24	13.9%	33	18.8%	57	32.7%	-	-	(100.0%)
Budget & Treasury Office	139	94	67.8%	4	2.7%	98	70.5%	-	-	(100.0%)
Corporate Services	292	-	-	90	30.6%	90	30.6%	-	-	(100.0%)
Community and Public Safety	2 251	236	10.5%	800	35.6%	1 037	46.1%	0	24.6%	236 028.3%
Community & Social Services	251	19	7.5%	32	12.9%	51	20.4%	-	-	(100.0%)
Sport And Recreation	2 000	217	10.9%	768	38.4%	986	49.3%	0	24.6%	226 494.1%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 980	8 376	41.9%	8 353	41.8%	16 729	83.7%	8 947	50.1%	(6.6%)
Planning and Development	114	6 036	5 294.3%	5 860	5 140.6%	11 896	10 434.9%	8 395	-	(30.2%)
Road Transport	19 866	2 341	11.8%	2 493	12.5%	4 834	24.3%	552	5.3%	352.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	3 000	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	3 000	-	-	-	-	-	-	-	-	-
Other	3 310	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget	2016/17 First Quarter		2016/17 Second Quarter		2016/17 Year to Date		2015/16 Second Quarter		Q2 of 2015/16 to Q2 of 2016/17
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	347 476	83 966	24.2%	89 294	25.7%	173 261	49.9%	60 458	54.5%	47.7%
Property rates, penalties and collection charges	161 187	38 857	24.1%	44 597	27.7%	83 454	51.8%	21 900	54.1%	103.6%
Service charges	72 509	15 830	21.8%	21 610	29.8%	37 440	51.6%	17 582	57.8%	22.9%
Other revenue	24 996	4 066	16.3%	6 781	27.1%	10 847	43.4%	5 095	55.8%	33.1%
Government - operating	61 469	22 506	36.6%	10 760	17.5%	33 266	54.1%	14 772	70.7%	(27.2%)
Government - capital	21 866	2 015	9.2%	5 005	22.9%	7 020	32.1%	1 000	22.0%	400.5%
Interest	5 449	692	12.7%	541	9.9%	1 233	22.6%	109	6.7%	395.7%
Dividends	-	-		-		-		-		
Payments	(315 380)	(75 969)	24.1%	(92 906)	29.5%	(168 875)	53.5%	(70 118)	53.8%	32.5%
Suppliers and employees	(306 736)	(74 943)	24.4%	(91 646)	29.9%	(166 589)	54.3%	(68 337)	54.7%	34.1%
Finance charges	(5 127)	(724)	14.1%	(378)	7.4%	(1 102)	21.5%	(507)	36.0%	(25.4%)
Transfers and grants	(3 516)	(302)	8.6%	(882)	25.1%	(1 184)	33.7%	(1 274)	31.6%	(30.7%)
Net Cash from/(used) Operating Activities	32 096	7 997	24.9%	(3 612)	(11.3%)	4 386	13.7%	(9 660)	60.7%	(62.6%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	(13 475)	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	(13 475)	-	(100.0%)
Payments	(29 148)	(9 527)	32.7%	(9 658)	33.1%	(19 185)	65.8%	(8 989)	37.2%	7.4%
Capital assets	(29 148)	(9 527)	32.7%	(9 658)	33.1%	(19 185)	65.8%	(8 989)	37.2%	7.4%
Net Cash from/(used) Investing Activities	(29 148)	(9 527)	32.7%	(9 658)	33.1%	(19 185)	65.8%	(22 464)	(5.1%)	(57.0%)
Cash Flow from Financing Activities										
Receipts	182	7	3.8%	97	53.4%	104	57.3%	(12)	-	(928.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	182	7	3.8%	97	53.4%	104	57.3%	(12)	-	(928.4%)
Payments	(2 805)	-	-	(1 803)	64.3%	(1 803)	64.3%	(667)	49.9%	170.4%
Repayment of borrowing	(2 805)	-	-	(1 803)	64.3%	(1 803)	64.3%	(667)	49.9%	170.4%
Net Cash from/(used) Financing Activities	(2 623)	7	(.3%)	(1 705)	65.0%	(1 698)	64.8%	(678)	50.0%	151.4%
Net Increase/(Decrease) in cash held	325	(1 523)	(467.8%)	(14 975)	(4 600.7%)	(16 498)	(5 068.5%)	(32 803)	4 806.1%	(54.3%)
Cash/cash equivalents at the year begin:	24 989	40 648	162.7%	39 126	156.6%	40 648	162.7%	76 360	299.8%	(48.8%)
Cash/cash equivalents at the year end:	25 315	39 126	154.6%	24 151	95.4%	24 151	95.4%	43 557	497.2%	(44.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	6 374	27.4%	940	4.0%	457	2.0%	15 511	66.6%	23 282	20.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 582	52.2%	5 477	16.3%	2 400	7.1%	8 224	24.4%	33 683	29.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	754	21.2%	241	6.8%	136	3.8%	2 418	68.1%	3 549	3.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	81	13.1%	60	9.8%	18	2.9%	455	74.1%	614	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	92	.4%	261	1.1%	91	.4%	23 248	98.1%	23 692	20.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(14 519)	(48.7%)	38	.1%	312	1.0%	43 991	147.5%	29 822	26.0%	-	-	-	-
Total By Income Source	10 364	9.0%	7 017	6.1%	3 415	3.0%	93 847	81.9%	114 642	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(488)	(5.3%)	216	2.3%	196	2.1%	9 336	100.8%	9 260	8.1%	-	-	-	-
Commercial	643	29.5%	266	12.2%	42	1.9%	1 226	56.3%	2 178	1.9%	-	-	-	-
Households	9 759	11.4%	5 454	6.4%	2 755	3.2%	67 806	79.1%	85 775	74.8%	-	-	-	-
Other	449	2.6%	1 081	6.2%	421	2.4%	15 478	88.8%	17 430	15.2%	-	-	-	-
Total By Customer Group	10 364	9.0%	7 017	6.1%	3 415	3.0%	93 847	81.9%	114 642	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	8	5.1%	28	18.1%	31	20.1%	87	56.7%	153	100.0%
Total	8	5.1%	28	18.1%	31	20.1%	87	56.7%	153	100.0%

Contact Details

Municipal Manager	Mrs Gabi Gumbi-Masilele(acting)	033 239 9267
Financial Manager	Mr Sixtus Gwala	033 239 9225

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MPOFANA (KZN223)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	127 836	36 639	28.7%	7 821	6.1%	44 460	34.8%	21 644	44.8%	(63.9%)
Property rates	11 089	2 875	25.9%	956	8.6%	3 831	34.5%	2 715	45.1%	(64.8%)
Property rates - penalties and collection charges	2 309	705	30.6%	240	10.4%	945	40.9%	681	48.7%	(64.7%)
Service charges - electricity revenue	51 941	12 717	24.5%	4 677	9.0%	17 394	33.5%	11 898	42.5%	(60.7%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 127	788	25.2%	265	8.5%	1 053	33.7%	801	50.1%	(66.9%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	697	58	8.4%	19	2.7%	77	11.1%	357	319.2%	(94.7%)
Interest earned - external investments	2	55	2 743.7%	6	299.3%	61	3 043.0%	18	35.2%	(67.3%)
Interest earned - outstanding debtors	2 222	641	28.8%	228	10.3%	869	39.1%	433	41.4%	(47.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	7 724	17	.2%	374	4.8%	391	5.1%	70	69.6%	434.3%
Licences and permits	3 400	718	21.1%	995	29.3%	1 713	50.4%	307	17.7%	224.1%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	39 640	17 781	44.9%	-	-	17 781	44.9%	2 197	43.1%	(100.0%)
Other own revenue	5 686	284	5.0%	61	1.1%	345	6.1%	2 167	327.9%	(97.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	133 926	26 702	19.9%	7 339	5.5%	34 041	25.4%	12 332	31.1%	(40.5%)
Employee related costs	32 908	7 845	23.8%	2 741	8.3%	10 586	32.2%	7 385	49.3%	(62.9%)
Remuneration of councillors	2 449	657	26.8%	223	9.1%	880	35.9%	536	46.4%	(58.4%)
Debt impairment	25 947	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 304	-	-	-	-	-	-	-	-	-
Finance charges	677	-	-	-	-	-	-	-	-	-
Bulk purchases	55 934	9 825	17.6%	3 509	6.3%	13 334	23.8%	2 193	32.2%	60.0%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	3 400	2 662	78.3%	278	8.2%	2 940	86.5%	1 160	68.1%	(76.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	6 308	5 713	90.6%	588	9.3%	6 301	99.9%	1 058	46.7%	(44.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(6 090)	9 937		482		10 419		9 312		
Transfers recognised - capital	18 680	1 995	10.7%	402	2.2%	2 397	12.8%	5 050	30.4%	(92.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	12 590	11 932		884		12 816		14 361		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	12 590	11 932		884		12 816		14 361		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12 590	11 932		884		12 816		14 361		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 590	11 932		884		12 816		14 361		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	18 680	10 476	56.1%	402	2.1%	10 877	58.2%	-	73.0%	(100.0%)
National Government	11 680	8 462	72.5%	402	3.4%	8 864	75.9%	-	98.5%	(100.0%)
Provincial Government	7 000	2 013	28.8%	-	-	2 013	28.8%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	18 680	10 476	56.1%	402	2.1%	10 877	58.2%	-	98.5%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	18 680	10 476	56.1%	402	2.1%	10 877	58.2%	-	73.0%	(100.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 000	2 013	28.8%	-	-	2 013	28.8%	-	-	-
Community & Social Services	7 000	2 013	28.8%	-	-	2 013	28.8%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 680	8 462	72.5%	402	3.4%	8 864	75.9%	-	98.5%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	11 680	8 462	72.5%	402	3.4%	8 864	75.9%	-	98.5%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	120 325	27 544	22.9%	7 817	6.5%	35 361	29.4%	30 190	62.1%	(74.1%)
Property rates, penalties and collection charges	9 379	1 239	13.2%	461	4.9%	1 700	18.1%	3 359	60.2%	(86.3%)
Service charges	38 548	3 765	9.8%	3 075	8.0%	6 840	17.7%	11 816	59.9%	(74.0%)
Other revenue	11 405	1 200	10.5%	1 108	9.7%	2 308	20.2%	1 165	47.6%	(4.9%)
Government - operating	39 640	17 613	44.4%	2 947	7.4%	20 560	51.9%	13 199	69.4%	(77.7%)
Government - capital	18 680	3 634	19.5%	-	-	3 634	19.5%	-	56.9%	-
Interest	2 674	93	3.5%	226	8.5%	319	11.9%	652	47.3%	(65.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(101 439)	(25 413)	25.1%	(7 116)	7.0%	(32 529)	32.1%	(11 807)	40.2%	(39.7%)
Suppliers and employees	(100 762)	(25 413)	25.2%	(7 116)	7.1%	(32 529)	32.3%	(11 807)	40.5%	(39.7%)
Finance charges	(677)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	18 886	2 131	11.3%	701	3.7%	2 832	15.0%	18 383	483.9%	(96.2%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(18 680)	(5 081)	27.2%	(402)	2.1%	(5 483)	29.4%	-	-	(100.0%)
Capital assets	(18 680)	(5 081)	27.2%	(402)	2.1%	(5 483)	29.4%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(18 680)	(5 081)	27.2%	(402)	2.1%	(5 483)	29.4%	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	206	(2 950)	(1 429.9%)	299	145.2%	(2 651)	(1 284.8%)	18 383	(385.5%)	(98.4%)
Cash/cash equivalents at the year begin:	6 461	5 187	80.3%	2 237	34.6%	5 187	80.3%	8 148	-	(72.5%)
Cash/cash equivalents at the year end:	6 667	2 237	33.6%	2 536	38.0%	2 536	38.0%	26 531	385.4%	(90.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Maxwell Moyo	033 263 1221
Financial Manager	MR. SA MNCWABE	033 263 1221

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: IMPENDLE (KZN224)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	49 925	21 585	43.2%	13 723	27.5%	35 308	70.7%	14 222	53.8%	(3.5%)
Property rates	4 479	3 100	69.2%	518	11.6%	3 618	80.8%	501	291.4%	3.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	0	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	39	-	-	-	-	-	-	-	-	-
Service charges - other	-	12	-	11	-	23	-	11	54.5%	1.9%
Rental of facilities and equipment	650	123	18.9%	340	52.3%	463	71.2%	121	52.3%	181.0%
Interest earned - external investments	694	192	27.6%	163	23.5%	354	51.1%	203	218.6%	(19.9%)
Interest earned - outstanding debtors	120	86	71.7%	102	85.1%	188	156.8%	115	188.4%	(11.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	0	-	0	-	0	-	-	-	(100.0%)
Licences and permits	42	7	16.7%	5	11.1%	12	27.9%	8	51.4%	(39.1%)
Agency services	43	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	43 355	14 382	33.2%	10 766	24.8%	25 147	58.0%	13 203	63.8%	(18.5%)
Other own revenue	501	3 684	734.7%	1 818	362.7%	5 502	1 097.3%	59	1.9%	2 993.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	59 274	19 830	33.5%	11 369	19.2%	31 198	52.6%	19 353	60.5%	(41.3%)
Employee related costs	20 634	5 105	24.7%	2 145	10.4%	7 250	35.1%	5 541	54.4%	(61.3%)
Remuneration of councillors	2 307	544	23.6%	165	7.1%	709	30.7%	485	42.3%	(66.0%)
Debt impairment	1 744	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 716	-	-	-	-	-	-	-	-	-
Finance charges	206	57	27.6%	17	8.1%	74	35.7%	66	51.0%	(74.6%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	583	461	79.1%	68	11.7%	530	90.8%	269	67.3%	(74.6%)
Transfers and grants	3 620	782	21.6%	212	5.9%	994	27.5%	5 955	230.0%	(96.4%)
Other expenditure	22 464	12 881	57.3%	8 761	39.0%	21 642	96.3%	7 037	41.1%	24.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 350)	1 755		2 355		4 109		(5 131)		
Transfers recognised - capital	11 382	5 792	50.9%	1 491	13.1%	7 282	64.0%	6 394	95.7%	(76.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 032	7 546		3 845		11 391		1 263		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 032	7 546		3 845		11 391		1 263		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 032	7 546		3 845		11 391		1 263		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 032	7 546		3 845		11 391		1 263		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	11 412	5 353	46.9%	999	8.8%	6 353	55.7%	14	8.1%	7 176.5%
National Government	11 382	5 353	47.0%	999	8.8%	6 353	55.8%	14	8.9%	7 176.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	11 382	5 353	47.0%	999	8.8%	6 353	55.8%	14	9.0%	7 176.5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	11 412	5 353	46.9%	999	8.8%	6 353	55.7%	14	8.1%	7 176.5%
Governance and Administration	30	11	37.9%	43	143.8%	55	181.7%	14	36.8%	214.2%
Executive & Council	-	-	-	43	-	43	-	4	11.0%	878.9%
Budget & Treasury Office	-	-	-	-	-	-	-	9	-	(100.0%)
Corporate Services	30	11	37.9%	0	.6%	12	38.5%	-	-	(100.0%)
Community and Public Safety	-	13	-	-	-	13	-	-	34.1%	-
Community & Social Services	-	13	-	-	-	13	-	-	34.1%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 382	5 329	46.8%	956	8.4%	6 285	55.2%	-	7.9%	(100.0%)
Planning and Development	2 276	5 329	234.1%	956	42.0%	6 285	276.1%	-	14.8%	(100.0%)
Road Transport	9 106	-	-	-	-	-	-	-	5.0%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	59 580	29 441	49.4%	22 289	37.4%	51 730	86.8%	19 234	68.9%	15.9%
Property rates, penalties and collection charges	2 735	464	17.0%	490	17.9%	954	34.9%	492	268.6%	(.4%)
Service charges	31	-	-	-	-	-	-	-	-	-
Other revenue	1 383	7 523	544.1%	2 168	156.8%	9 691	701.0%	226	6.0%	860.7%
Government - operating	43 355	19 762	45.6%	11 386	26.3%	31 148	71.8%	11 358	66.5%	.2%
Government - capital	11 382	1 500	13.2%	8 082	71.0%	9 582	84.2%	7 113	133.7%	13.6%
Interest	694	192	27.6%	163	23.5%	354	51.1%	45	51.0%	259.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(49 823)	(15 088)	30.3%	(15 623)	31.4%	(30 711)	61.6%	(16 070)	53.4%	(2.8%)
Suppliers and employees	(45 997)	(14 724)	32.0%	(15 265)	33.2%	(29 989)	65.2%	(9 154)	33.6%	66.8%
Finance charges	(206)	(38)	18.3%	(54)	26.0%	(91)	44.3%	-	11.2%	(100.0%)
Transfers and grants	(3 620)	(326)	9.0%	(304)	8.4%	(630)	17.4%	(6 916)	233.1%	(95.6%)
Net Cash from/(used) Operating Activities	9 757	14 353	147.1%	6 666	68.3%	21 019	215.4%	3 165	124.7%	110.7%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(11 412)	-	-	-	-	-	-	(215)	13.4%	(100.0%)
Capital assets	(11 412)	-	-	-	-	-	-	(215)	13.4%	(100.0%)
Net Cash from/(used) Investing Activities	(11 412)	-	-	-	-	-	-	(215)	13.4%	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(549)	(88)	16.1%	(135)	24.6%	(223)	40.7%	(123)	32.6%	10.0%
Repayment of borrowing	(549)	(88)	16.1%	(135)	24.6%	(223)	40.7%	(123)	32.6%	10.0%
Net Cash from/(used) Financing Activities	(549)	(88)	16.1%	(135)	24.6%	(223)	40.7%	(123)	32.6%	10.0%
Net Increase/(Decrease) in cash held	(2 203)	14 264	(647.4%)	6 531	(296.4%)	20 796	(943.8%)	2 827	646.7%	131.1%
Cash/cash equivalents at the year begin:	2 726	688	25.2%	14 952	548.5%	688	25.2%	19 340	61.0%	(22.7%)
Cash/cash equivalents at the year end:	523	14 952	2 859.6%	21 483	4 108.6%	21 483	4 108.6%	22 166	213.8%	(3.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	108	6.5%	93	5.6%	(1)	(.1%)	1 474	88.1%	1 674	24.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	77	1.5%	120	2.3%	16	.3%	4 960	95.9%	5 172	75.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	185	2.7%	213	3.1%	15	.2%	6 433	94.0%	6 846	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10	.2%	68	1.4%	(19)	(.4%)	4 865	98.8%	4 924	71.9%	-	-	-	-
Commercial	156	8.9%	134	7.6%	26	1.5%	1 447	82.1%	1 763	25.8%	-	-	-	-
Households	19	11.8%	11	6.7%	8	4.9%	121	76.6%	158	2.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	185	2.7%	213	3.1%	15	.2%	6 433	94.0%	6 846	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	243	100.0%	-	-	-	-	-	-	243	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	243	100.0%	-	-	-	-	-	-	243	100.0%

Contact Details

Municipal Manager	Mr Obadia Vusi Kunene	033 996 6001
Financial Manager	Mr Sihle Goodenough Ngcobo	033 996 6051

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSUNDUZI (KZN225)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	4 473 006	1 156 353	25.9%	1 044 312	23.3%	2 200 665	49.2%	976 027	51.5%	7.0%
Property rates	798 728	198 388	24.8%	208 179	26.1%	406 567	50.9%	175 933	49.0%	18.3%
Property rates - penalties and collection charges	43 830	3 829	8.7%	13 736	31.3%	17 565	40.1%	8 235	35.7%	66.8%
Service charges - electricity revenue	2 008 245	512 663	25.5%	453 303	22.6%	965 966	48.1%	415 907	49.0%	9.0%
Service charges - water revenue	623 188	117 679	18.9%	117 274	18.8%	234 954	37.7%	128 503	52.2%	(8.7%)
Service charges - sanitation revenue	147 839	31 171	21.1%	34 889	23.6%	66 060	44.7%	32 936	44.1%	5.9%
Service charges - refuse revenue	99 557	5 872	5.9%	5 996	6.0%	11 868	11.9%	21 879	43.4%	(72.6%)
Service charges - other	-	16 792	-	16 477	-	33 269	-	-	-	(100.0%)
Rental of facilities and equipment	43 809	5 572	12.7%	4 691	10.7%	10 263	23.4%	4 813	23.3%	(2.5%)
Interest earned - external investments	49 330	37 918	76.9%	5 750	11.7%	43 668	88.5%	7 680	57.4%	(25.1%)
Interest earned - outstanding debtors	66 349	13 469	20.3%	17 691	26.7%	31 160	47.0%	20 564	48.1%	(14.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	18 538	293	1.6%	220	1.2%	513	2.8%	3 276	37.4%	(93.3%)
Licences and permits	92	16	17.8%	19	20.3%	35	38.0%	20	48.3%	(5.9%)
Agency services	670	137	20.4%	89	13.3%	226	33.7%	109	35.8%	(18.6%)
Transfers recognised - operational	489 491	180 127	36.8%	153 596	31.4%	333 723	68.2%	153 909	76.0%	(.2%)
Other own revenue	83 339	13 228	15.9%	12 400	14.9%	25 628	30.8%	(355)	45.8%	(3 593.7%)
Gains on disposal of PPE	-	19 198	-	3	-	19 201	-	2 617	26.1%	(99.9%)
Operating Expenditure	4 453 570	926 303	20.8%	1 090 590	24.5%	2 016 893	45.3%	969 207	49.7%	12.5%
Employee related costs	1 040 938	250 105	24.0%	285 273	27.4%	535 378	51.4%	258 976	49.4%	10.2%
Remuneration of councillors	43 034	10 499	24.4%	10 903	25.3%	21 402	49.7%	9 607	45.6%	13.5%
Debt impairment	120 815	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	507 298	115 056	22.7%	115 356	22.7%	230 411	45.4%	116 965	48.1%	(1.4%)
Finance charges	65 474	16 252	24.8%	17 678	27.0%	33 930	51.8%	17 000	41.5%	4.0%
Bulk purchases	1 936 708	422 914	21.8%	447 315	23.1%	870 230	44.9%	403 532	54.5%	10.9%
Other Materials	181 399	788	.4%	3 902	2.2%	4 690	2.6%	41 703	-	(90.6%)
Contracted services	35 408	62 547	176.6%	135 175	381.8%	197 722	558.4%	49 258	344.2%	174.4%
Transfers and grants	140 526	1 770	1.3%	1 770	1.3%	3 540	2.5%	2 896	74.7%	(38.9%)
Other expenditure	381 970	27 178	7.1%	73 219	19.2%	100 397	26.3%	65 685	26.0%	11.5%
Loss on disposal of PPE	-	19 193	-	-	-	19 193	-	3 586	-	(100.0%)
Surplus/(Deficit)	19 436	230 050		(46 278)		183 772		6 819		
Transfers recognised - capital	447 973	-	-	71 993	16.1%	71 993	16.1%	67 295	21.7%	7.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	467 410	230 050		25 715		255 765		74 115		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	467 410	230 050		25 715		255 765		74 115		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	467 410	230 050		25 715		255 765		74 115		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	467 410	230 050		25 715		255 765		74 115		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	726 241	40 648	5.6%	133 383	18.4%	174 031	24.0%	148 970	31.2%	(10.5%)
National Government	428 074	30 178	7.0%	83 403	19.5%	113 580	26.5%	97 014	30.5%	(14.0%)
Provincial Government	19 899	1 857	9.3%	2 153	10.8%	4 009	20.1%	6 097	-	(64.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	447 973	32 034	7.2%	85 555	19.1%	117 590	26.2%	103 111	32.2%	(17.0%)
Borrowing	158 268	2 409	1.5%	4 071	2.6%	6 481	4.1%	9 991	10.0%	(59.3%)
Internally generated funds	120 000	6 205	5.2%	43 756	36.5%	49 961	41.6%	35 867	45.0%	22.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	726 241	40 648	5.6%	133 383	18.4%	174 031	24.0%	148 970	31.2%	(10.5%)
Governance and Administration	37 972	116	.3%	17 157	45.2%	17 273	45.5%	9 305	50.1%	84.4%
Executive & Council	5 750	-	-	855	14.9%	855	14.9%	1 633	69.6%	(47.6%)
Budget & Treasury Office	25 710	116	.4%	14 179	55.2%	14 295	55.6%	4 278	41.0%	231.4%
Corporate Services	6 512	-	-	2 123	32.6%	2 123	32.6%	3 394	69.1%	(37.4%)
Community and Public Safety	103 239	4 161	4.0%	21 412	20.7%	25 572	24.8%	27 600	44.4%	(22.4%)
Community & Social Services	32 740	1 857	5.7%	7 847	24.0%	9 703	29.6%	3 107	13.4%	152.6%
Sport And Recreation	31 425	392	1.2%	9 607	30.6%	9 999	31.8%	21 213	92.5%	(54.7%)
Public Safety	3 640	-	-	-	-	-	-	427	5.3%	(100.0%)
Housing	35 434	1 912	5.4%	3 958	11.2%	5 869	16.6%	2 854	16.6%	38.7%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	293 680	27 767	9.5%	50 909	17.3%	78 675	26.8%	49 360	21.6%	3.1%
Planning and Development	31 908	2 762	8.7%	2 943	9.2%	5 705	17.9%	6 376	174.4%	(53.8%)
Road Transport	260 312	25 005	9.6%	47 965	18.4%	72 970	28.0%	42 082	17.2%	14.0%
Environmental Protection	1 460	-	-	-	-	-	-	902	-	(100.0%)
Trading Services	291 351	8 606	3.0%	43 833	15.0%	52 439	18.0%	62 610	36.6%	(30.0%)
Electricity	190 721	3 291	1.7%	8 406	4.4%	11 697	6.1%	36 410	35.8%	(76.9%)
Water	58 728	2 240	3.8%	30 200	51.4%	32 441	55.2%	11 913	31.7%	153.5%
Waste Water Management	31 403	3 075	9.8%	5 227	16.6%	8 302	26.4%	12 936	49.8%	(59.6%)
Waste Management	10 500	-	-	-	-	-	-	1 351	40.6%	(100.0%)
Other	-	-	-	71	-	71	-	95	25.6%	(24.6%)

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	4 458 877	1 236 576	27.7%	1 337 850	30.0%	2 574 426	57.7%	1 160 271	58.5%	15.3%
Property rates, penalties and collection charges	741 451	173 570	23.4%	181 374	24.5%	354 944	47.9%	196 292	50.8%	(7.6%)
Service charges	2 533 370	644 007	25.4%	698 835	27.6%	1 342 843	53.0%	629 007	54.7%	11.1%
Other revenue	138 875	70 099	50.5%	91 787	66.1%	161 887	116.6%	105 741	249.1%	(13.2%)
Government - operating	489 491	181 752	37.1%	167 580	34.2%	349 332	71.4%	109 970	73.1%	52.4%
Government - capital	447 973	121 625	27.2%	186 755	41.7%	308 380	68.8%	113 630	46.8%	64.4%
Interest	107 717	45 522	42.3%	11 517	10.7%	57 040	53.0%	5 630	21.6%	104.6%
Dividends	-	-		-		-		-		
Payments	(3 684 930)	(1 125 875)	30.6%	(1 263 569)	34.3%	(2 389 444)	64.8%	(979 340)	62.7%	29.0%
Suppliers and employees	(3 619 264)	(1 107 913)	30.6%	(1 245 880)	34.4%	(2 353 793)	65.0%	(948 882)	62.7%	31.3%
Finance charges	(65 474)	(16 252)	24.8%	(17 669)	27.0%	(33 920)	51.8%	(17 000)	41.5%	3.9%
Transfers and grants	(191)	(1 710)	893.4%	(20)	10.4%	(1 730)	903.7%	(13 458)	8 251.9%	(99.9%)
Net Cash from/(used) Operating Activities	773 947	110 701	14.3%	74 281	9.6%	184 982	23.9%	180 931	38.2%	(58.9%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(617 305)	(40 648)	6.6%	(133 383)	21.6%	(174 031)	28.2%	(148 970)	37.6%	(10.5%)
Capital assets	(617 305)	(40 648)	6.6%	(133 383)	21.6%	(174 031)	28.2%	(148 970)	37.6%	(10.5%)
Net Cash from/(used) Investing Activities	(617 305)	(40 648)	6.6%	(133 383)	21.6%	(174 031)	28.2%	(148 970)	37.6%	(10.5%)
Cash Flow from Financing Activities										
Receipts	50 000	1 728	3.5%	1 083	2.2%	2 811	5.6%	1 806	2.8%	(40.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	50 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1 728	-	1 083	-	2 811	-	1 806	55.8%	(40.0%)
Payments	(67 762)	(18 746)	27.7%	(14 477)	21.4%	(33 223)	49.0%	(10 946)	59.3%	32.3%
Repayment of borrowing	(67 762)	(18 746)	27.7%	(14 477)	21.4%	(33 223)	49.0%	(10 946)	59.3%	32.3%
Net Cash from/(used) Financing Activities	(17 762)	(17 018)	95.8%	(13 394)	75.4%	(30 412)	171.2%	(9 140)	(48.1%)	46.5%
Net Increase/(Decrease) in cash held	138 880	53 035	38.2%	(72 496)	(52.2%)	(19 462)	(14.0%)	22 821	12.4%	(417.7%)
Cash/cash equivalents at the year begin:	912 709	976 717	107.0%	1 029 751	112.8%	976 717	107.0%	840 684	88.5%	22.5%
Cash/cash equivalents at the year end:	1 051 589	1 029 751	97.9%	957 255	91.0%	957 255	91.0%	863 505	76.8%	10.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	48 198	9.2%	26 643	5.1%	18 654	3.5%	432 874	82.2%	526 370	30.3%	-	-	141 136	26.0%
Trade and Other Receivables from Exchange Transactions - Electric	166 563	55.6%	53 928	18.0%	9 462	3.2%	69 820	23.3%	299 773	17.2%	-	-	20 003	6.0%
Receivables from Non-exchange Transactions - Property Rates	59 298	16.4%	24 956	6.9%	18 791	5.2%	258 214	71.5%	361 259	20.8%	-	-	132 109	36.0%
Receivables from Exchange Transactions - Waste Water Managem	11 636	11.0%	5 218	4.9%	3 369	3.2%	85 895	80.9%	106 118	6.1%	-	-	35 020	33.0%
Receivables from Exchange Transactions - Waste Management	7 059	12.6%	3 012	5.4%	1 791	3.2%	44 109	78.8%	55 971	3.2%	-	-	17 474	31.0%
Receivables from Exchange Transactions - Property Rental Debtors	636	2.6%	559	2.3%	527	2.2%	22 775	93.0%	24 498	1.4%	-	-	13 531	55.0%
Interest on Arrear Debtor Accounts	9 368	3.2%	8 712	3.0%	8 607	3.0%	262 005	90.8%	288 693	16.6%	-	-	117 910	40.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 645)	(4.8%)	(17 061)	(22.6%)	(5 562)	(7.4%)	101 705	134.8%	75 437	4.3%	-	-	74 123	98.0%
Total By Income Source	299 112	17.2%	105 970	6.1%	55 639	3.2%	1 277 398	73.5%	1 738 118	100.0%	-	-	551 306	31.0%
Debtors Age Analysis By Customer Group														
Organs of State	22 477	35.4%	(2 656)	(4.2%)	(748)	(1.2%)	44 431	70.0%	63 503	3.7%	-	-	34 638	54.0%
Commercial	152 338	42.5%	51 738	14.4%	11 699	3.3%	142 889	39.8%	358 665	20.6%	-	-	56 441	15.0%
Households	116 537	9.8%	51 771	4.3%	40 995	3.4%	985 769	82.5%	1 195 071	68.8%	-	-	404 595	33.0%
Other	7 760	6.4%	5 117	4.2%	3 694	3.1%	104 309	86.3%	120 879	7.0%	-	-	55 632	46.0%
Total By Customer Group	299 112	17.2%	105 970	6.1%	55 639	3.2%	1 277 398	73.5%	1 738 118	100.0%	-	-	551 306	31.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Sizwe Hadebe	033 392 2002
Financial Manager	Mrs Margaret Nelisiwe Ngcobo	033 392 2601

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MKHAMBATHINI (KZN226)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	85 310	27 591	32.3%	31 104	36.5%	58 695	68.8%	22 804	58.6%	36.4%
Property rates	12 663	3 260	25.7%	2 830	22.4%	6 090	48.1%	2 933	51.3%	(3.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	500	-	-	-	-	-	-	-	-	-
Service charges - other	-	118	-	117	-	234	-	-	-	(100.0%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 650	515	31.2%	719	43.6%	1 234	74.8%	397	90.2%	81.2%
Interest earned - outstanding debtors	1 176	320	27.2%	310	26.4%	630	53.6%	276	43.1%	12.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	70	1	.8%	18	26.4%	19	27.2%	19	93.7%	(.4%)
Licences and permits	3 923	965	24.6%	973	24.8%	1 938	49.4%	1 073	42.7%	(9.3%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	64 525	22 199	34.4%	25 850	40.1%	48 048	74.5%	18 024	60.5%	43.4%
Other own revenue	803	214	26.7%	288	35.8%	502	62.5%	84	127.1%	243.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	81 504	15 821	19.4%	25 831	31.7%	41 651	51.1%	20 801	40.3%	24.2%
Employee related costs	27 056	5 024	18.6%	5 604	20.7%	10 628	39.3%	5 665	39.7%	(1.1%)
Remuneration of councillors	5 088	1 182	23.2%	1 171	23.0%	2 352	46.2%	1 074	44.8%	9.0%
Debt impairment	700	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 800	-	-	2 400	50.0%	2 400	50.0%	2 350	50.0%	2.1%
Finance charges	184	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	3 696	-	466	-	4 162	-	-	-	(100.0%)
Other expenditure	43 676	5 920	13.6%	16 190	37.1%	22 110	50.6%	11 712	40.1%	38.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 807	11 771		5 273		17 044		2 003		
Transfers recognised - capital	15 626	3 087	19.8%	1 854	11.9%	4 941	31.6%	4 315	39.1%	(57.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	19 433	14 858		7 127		21 985		6 318		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	19 433	14 858		7 127		21 985		6 318		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	19 433	14 858		7 127		21 985		6 318		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	19 433	14 858		7 127		21 985		6 318		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	19 426	2 438	12.6%	1 541	7.9%	3 979	20.5%	4 315	34.1%	(64.3%)
National Government	15 626	2 438	15.6%	1 541	9.9%	3 979	25.5%	4 315	39.1%	(64.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	15 626	2 438	15.6%	1 541	9.9%	3 979	25.5%	4 315	39.1%	(64.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 800	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	19 426	2 438	12.6%	1 541	7.9%	3 979	20.5%	4 315	34.1%	(64.3%)
Governance and Administration	1 620	2 438	150.5%	1 541	95.1%	3 979	245.6%	4 315	268.6%	(64.3%)
Executive & Council	1 340	2 438	182.0%	1 541	115.0%	3 979	296.9%	4 315	548.5%	(64.3%)
Budget & Treasury Office	140	-	-	-	-	-	-	-	-	-
Corporate Services	140	-	-	-	-	-	-	-	-	-
Community and Public Safety	240	-	-	-	-	-	-	-	-	-
Community & Social Services	240	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 566	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	17 566	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	96 635	35 307	36.5%	33 714	34.9%	69 022	71.4%	22 364	62.9%	50.8%
Property rates, penalties and collection charges	8 864	2 890	32.6%	2 441	27.5%	5 331	60.1%	3 080	79.8%	(20.7%)
Service charges	350	118	33.7%	117	33.3%	234	66.9%	-	-	(100.0%)
Other revenue	4 796	1 301	27.1%	1 279	26.7%	2 580	53.8%	1 180	32.3%	8.4%
Government - operating	64 525	22 163	34.3%	25 850	40.1%	48 012	74.4%	17 432	67.9%	48.3%
Government - capital	15 626	8 000	51.2%	3 000	19.2%	11 000	70.4%	-	49.3%	(100.0%)
Interest	2 473	835	33.8%	1 029	41.6%	1 864	75.4%	672	78.0%	53.0%
Dividends	-	-		-		-		-	-	
Payments	(69 904)	(15 821)	22.6%	(25 831)	37.0%	(41 651)	59.6%	(18 451)	39.2%	40.0%
Suppliers and employees	(69 719)	(12 125)	17.4%	(25 355)	36.4%	(37 480)	53.8%	(13 230)	29.3%	91.7%
Finance charges	(184)	-	-	(9)	5.1%	(9)	5.1%	-	-	(100.0%)
Transfers and grants	-	(3 696)	-	(466)	-	(4 162)	-	(5 221)	-	(91.1%)
Net Cash from/(used) Operating Activities	26 731	19 487	72.9%	7 884	29.5%	27 370	102.4%	3 913	159.1%	101.5%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(19 426)	(3 087)	15.9%	(1 854)	9.5%	(4 941)	25.4%	(4 315)	34.1%	(57.0%)
Capital assets	(19 426)	(3 087)	15.9%	(1 854)	9.5%	(4 941)	25.4%	(4 315)	34.1%	(57.0%)
Net Cash from/(used) Investing Activities	(19 426)	(3 087)	15.9%	(1 854)	9.5%	(4 941)	25.4%	(4 315)	34.1%	(57.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	7 305	16 400	224.5%	6 030	82.5%	22 430	307.0%	(402)	5 368.1%	(1 601.4%)
Cash/cash equivalents at the year begin:	18 135	37 260	205.5%	53 660	295.9%	37 260	205.5%	39 934	263.5%	34.4%
Cash/cash equivalents at the year end:	25 440	53 660	210.9%	59 690	234.6%	59 690	234.6%	39 532	655.1%	51.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 705	11.0%	295	1.9%	278	1.8%	13 157	85.2%	15 435	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 705	11.0%	295	1.9%	278	1.8%	13 157	85.2%	15 435	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	81	24.7%	30	9.1%	(182)	(55.5%)	399	121.6%	328	2.1%	-	-	-	-
Commercial	922	12.0%	7	.1%	230	3.0%	6 526	84.9%	7 685	49.8%	-	-	-	-
Households	368	15.0%	108	4.4%	100	4.1%	1 877	76.5%	2 453	15.9%	-	-	-	-
Other	334	6.7%	150	3.0%	130	2.6%	4 355	87.6%	4 969	32.2%	-	-	-	-
Total By Customer Group	1 705	11.0%	295	1.9%	278	1.8%	13 157	85.2%	15 435	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(0)	(6.1%)	0	84.7%	-	-	0	21.5%	0	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	(0)	(6.1%)	0	84.7%	-	-	0	21.5%	0	100.0%

Contact Details

Municipal Manager	Mr Mrs T.C. Ndlela	031 785 9307
Financial Manager	Mr Mr. Mahendra Chandulal	031 785 9300

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RICHMOND (KZN227)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	89 606	46 673	52.1%	24 205	27.0%	70 877	79.1%	32 337	77.0%	(25.1%)
Property rates	11 500	10 589	92.1%	(295)	(2.6%)	10 293	89.5%	1 553	85.8%	(119.0%)
Property rates - penalties and collection charges	750	222	29.5%	240	32.0%	462	61.5%	207	139.1%	16.2%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	450	126	27.9%	124	27.7%	250	55.6%	114	50.4%	9.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	734	857	116.8%	1 567	213.4%	2 424	330.2%	2 693	131.7%	(41.8%)
Interest earned - external investments	4 050	1 735	42.8%	(76)	(1.9%)	1 659	41.0%	977	54.9%	(107.8%)
Interest earned - outstanding debtors	75	23	30.3%	23	30.7%	46	61.0%	22	40.3%	5.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	102	12	11.7%	6	5.5%	17	17.1%	10	59.0%	(43.5%)
Licences and permits	831	47	5.6%	33	4.0%	80	9.6%	17	11.0%	95.7%
Agency services	516	127	24.7%	122	23.7%	249	48.3%	115	37.2%	6.4%
Transfers recognised - operational	70 224	32 787	46.7%	22 364	31.8%	55 151	78.5%	25 289	74.4%	(11.6%)
Other own revenue	374	150	40.1%	96	25.7%	246	65.8%	1 342	124.5%	(92.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	98 165	42 065	42.9%	23 580	24.0%	65 646	66.9%	28 769	51.1%	(18.0%)
Employee related costs	40 310	8 629	21.4%	10 429	25.9%	19 058	47.3%	9 769	46.6%	6.8%
Remuneration of councillors	4 642	1 050	22.6%	1 059	22.8%	2 109	45.4%	1 008	45.1%	5.1%
Debt impairment	950	-	-	475	50.0%	475	50.0%	1 085	100.0%	(56.2%)
Depreciation and asset impairment	8 923	1 896	21.2%	1 896	21.2%	3 791	42.5%	1 569	40.0%	20.8%
Finance charges	440	34	7.7%	30	6.7%	64	14.5%	35	46.7%	(16.6%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	8 526	1 946	22.8%	1 900	22.3%	3 846	45.1%	1 468	38.9%	29.5%
Transfers and grants	550	-	-	-	-	-	-	-	-	-
Other expenditure	33 825	28 511	84.3%	7 792	23.0%	36 303	107.3%	13 835	62.5%	(43.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(8 560)	4 607		624		5 232		3 569		
Transfers recognised - capital	33 181	2 694	8.1%	8 890	26.8%	11 584	34.9%	8 923	87.2%	(.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	24 621	7 302		9 514		16 816		12 492		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	24 621	7 302		9 514		16 816		12 492		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	24 621	7 302		9 514		16 816		12 492		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	24 621	7 302		9 514		16 816		12 492		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	36 320	2 940	8.1%	14 186	39.1%	17 126	47.2%	13 311	81.3%	6.6%
National Government	31 056	2 359	7.6%	8 805	28.4%	11 164	35.9%	10 137	96.1%	(13.1%)
Provincial Government	2 000	-	-	-	-	-	-	(941)	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	33 056	2 359	7.1%	8 805	26.6%	11 164	33.8%	9 195	96.1%	(4.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 264	474	14.5%	5 381	164.8%	5 855	179.4%	4 115	50.9%	30.8%
Public contributions and donations	-	107	-	-	-	107	-	-	-	-
Capital Expenditure Standard Classification	36 320	2 940	8.1%	14 186	39.1%	17 126	47.2%	13 311	81.3%	6.6%
Governance and Administration	429	352	82.0%	1 681	391.9%	2 033	473.8%	21	26.8%	7 973.1%
Executive & Council	25	163	652.8%	628	2 513.9%	792	3 166.7%	21	83.8%	2 918.2%
Budget & Treasury Office	160	131	82.2%	845	528.4%	977	610.6%	-	-	(100.0%)
Corporate Services	244	57	23.4%	207	84.9%	264	108.2%	-	6.0%	(100.0%)
Community and Public Safety	15 910	399	2.5%	1 651	10.4%	2 050	12.9%	1 777	116.2%	(7.1%)
Community & Social Services	440	366	83.1%	1 357	308.4%	1 723	391.5%	213	38.4%	538.5%
Sport And Recreation	15 090	-	-	-	-	-	-	444	42.6%	(100.0%)
Public Safety	380	33	8.7%	294	77.3%	327	86.0%	1 121	330.0%	(73.7%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 981	2 190	11.0%	10 854	54.3%	13 043	65.3%	11 436	79.3%	(5.1%)
Planning and Development	2 155	-	-	-	-	-	-	-	-	-
Road Transport	17 826	2 190	12.3%	10 854	60.9%	13 043	73.2%	11 436	79.8%	(5.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	77	25.7%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	77	25.7%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	123 531	41 276	33.4%	39 778	32.2%	81 053	65.6%	44 802	74.6%	(11.2%)
Property rates, penalties and collection charges	11 022	2 713	24.6%	5 445	49.4%	8 158	74.0%	5 446	68.6%	-
Service charges	360	131	36.4%	101	28.0%	232	64.4%	114	66.5%	(11.4%)
Other revenue	5 591	1 193	21.3%	1 824	32.6%	3 017	54.0%	4 244	127.0%	(57.0%)
Government - operating	70 224	32 787	46.7%	22 219	31.6%	55 005	78.3%	20 913	64.7%	6.2%
Government - capital	33 182	2 694	8.1%	9 035	27.2%	11 730	35.4%	13 087	107.3%	(31.0%)
Interest	3 152	1 757	55.8%	1 154	36.6%	2 911	92.4%	999	56.1%	15.5%
Dividends	-	-		-		-		-		
Payments	(86 002)	(84 027)	97.7%	(27 387)	31.8%	(111 414)	129.5%	(18 560)	52.2%	47.6%
Suppliers and employees	(85 006)	(84 027)	98.8%	(27 387)	32.2%	(111 414)	131.1%	(18 506)	52.2%	48.0%
Finance charges	(444)	-	-	-	-	-	-	(54)	57.0%	(100.0%)
Transfers and grants	(552)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	37 529	(42 751)	(113.9%)	12 391	33.0%	(30 360)	(80.9%)	26 242	151.0%	(52.8%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(36 321)	(2 940)	8.1%	(14 186)	39.1%	(17 126)	47.2%	(13 263)	81.3%	7.0%
Capital assets	(36 321)	(2 940)	8.1%	(14 186)	39.1%	(17 126)	47.2%	(13 263)	81.3%	7.0%
Net Cash from/(used) Investing Activities	(36 321)	(2 940)	8.1%	(14 186)	39.1%	(17 126)	47.2%	(13 263)	165.6%	7.0%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(41)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(41)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(41)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 167	(45 691)	(3 916.8%)	(1 795)	(153.9%)	(47 486)	(4 070.7%)	12 980	134.0%	(113.8%)
Cash/cash equivalents at the year begin:	57 900	47 745	82.5%	2 054	3.5%	47 745	82.5%	2 107	1.8%	(2.5%)
Cash/cash equivalents at the year end:	59 067	2 054	3.5%	259	.4%	259	.4%	15 087	35.9%	(98.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(732)	(5.6%)	446	3.4%	257	2.0%	13 197	100.2%	13 168	81.4%	-	-	5 270	40.0%
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8	2.3%	29	8.2%	22	6.4%	293	83.1%	353	2.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	2 556	100.0%	2 556	15.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(277)	(288.3%)	32	32.9%	20	20.8%	322	334.7%	96	.6%	-	-	-	-
Total By Income Source	(1 001)	(6.2%)	507	3.1%	300	1.9%	16 367	101.2%	16 173	100.0%	-	-	5 270	32.0%
Debtors Age Analysis By Customer Group														
Organs of State	129	8.7%	78	5.2%	70	4.8%	1 203	81.3%	1 480	9.1%	-	-	-	-
Commercial	(173)	(8.0%)	11	.5%	11	.5%	2 311	107.0%	2 159	13.4%	-	-	-	-
Households	297	3.1%	307	3.2%	153	1.6%	8 739	92.0%	9 496	58.7%	-	-	5 270	55.0%
Other	(1 254)	(41.3%)	111	3.7%	66	2.2%	4 114	135.5%	3 037	18.8%	-	-	-	-
Total By Customer Group	(1 001)	(6.2%)	507	3.1%	300	1.9%	16 367	101.2%	16 173	100.0%	-	-	5 270	32.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Edward Sibusiso Sithole	033 212 2155
Financial Manager	Mr Sanjay Mewalall	033 212 2155

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMGUNGUNDLOVU (DC22)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	644 093	222 333	34.5%	191 772	29.8%	414 105	64.3%	189 409	71.0%	1.2%
Property rates	-	-		-		-		-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	146 441	28 954	19.8%	27 460	18.8%	56 414	38.5%	30 484	41.8%	(9.9%)
Service charges - sanitation revenue	13 210	2 689	20.4%	2 653	20.1%	5 342	40.4%	3 100	79.9%	(14.4%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	37	-	55	-	93	-	34	-	61.4%
Interest earned - external investments	7 080	3 249	45.9%	3 243	45.8%	6 492	91.7%	2 554	55.1%	27.0%
Interest earned - outstanding debtors	2 872	2 417	84.2%	4 922	171.4%	7 339	255.5%	3 390	316.9%	45.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	434 490	181 042	41.7%	146 940	33.8%	327 982	75.5%	130 095	73.5%	12.9%
Other own revenue	-	3 943	-	6 500	-	10 443	-	19 752	394.8%	(67.1%)
Gains on disposal of PPE	40 000	-	-	-	-	-	-	-	-	-
Operating Expenditure	612 246	118 641	19.4%	136 933	22.4%	255 574	41.7%	150 708	47.8%	(9.1%)
Employee related costs	191 692	46 313	24.2%	53 617	28.0%	99 930	52.1%	50 040	41.9%	7.1%
Remuneration of councillors	13 189	2 448	18.6%	2 654	20.1%	5 103	38.7%	2 599	41.8%	2.1%
Debt impairment	48 401	1 116	2.3%	704	1.5%	1 821	3.8%	771	4.1%	(8.6%)
Depreciation and asset impairment	31 800	14 942	47.0%	9 961	31.3%	24 903	78.3%	20 660	137.1%	(51.8%)
Finance charges	14 081	3 468	24.6%	8 444	60.0%	11 912	84.6%	745	8.5%	1 033.7%
Bulk purchases	101 328	27 818	27.5%	26 175	25.8%	53 993	53.3%	25 266	50.5%	3.6%
Other Materials	1 500	158	10.5%	-	-	158	10.5%	210	14.0%	(100.0%)
Contracted services	122 915	6 180	5.0%	17 091	13.9%	23 271	18.9%	28 817	48.8%	(40.7%)
Transfers and grants	16 733	-	-	4 271	25.5%	4 271	25.5%	-	-	(100.0%)
Other expenditure	70 606	16 197	22.9%	14 015	19.8%	30 212	42.8%	21 598	57.3%	(35.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	31 847	103 692		54 839		158 532		38 701		
Transfers recognised - capital	149 865	114 700	76.5%	-	-	114 700	76.5%	44 710	24.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	181 712	218 392		54 839		273 232		83 412		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	181 712	218 392		54 839		273 232		83 412		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	181 712	218 392		54 839		273 232		83 412		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	181 712	218 392		54 839		273 232		83 412		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	201 268	116 001	57.6%	61 038	30.3%	177 040	88.0%	48 782	86.0%	25.1%
National Government	149 865	115 981	77.4%	2 226	1.5%	118 207	78.9%	48 782	120.2%	(95.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	149 865	115 981	77.4%	2 226	1.5%	118 207	78.9%	48 782	120.2%	(95.4%)
Borrowing	40 053	-	-	58 810	146.8%	58 810	146.8%	-	-	(100.0%)
Internally generated funds	11 350	20	.2%	2	-	22	.2%	-	1.5%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	201 268	116 001	57.6%	61 038	30.3%	177 040	88.0%	48 782	86.0%	25.1%
Governance and Administration	750	20	2.7%	2	.3%	22	3.0%	-	59.5%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	750	20	2.7%	2	.3%	22	3.0%	-	59.5%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	189 918	115 981	61.1%	61 036	32.1%	177 017	93.2%	48 782	88.4%	25.1%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	189 918	115 981	61.1%	61 036	32.1%	177 017	93.2%	48 782	88.4%	25.1%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	10 600	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	706 063	351 942	49.8%	68 096	9.6%	420 038	59.5%	286 737	95.2%	(76.3%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	111 756	20 245	18.1%	18 053	16.2%	38 298	34.3%	24 722	44.8%	(27.0%)
Other revenue	-	30 908	-	19 950	-	50 858	-	206 935	3 270.0%	(90.4%)
Government - operating	434 490	183 900	42.3%	2 407	.6%	186 307	42.9%	52 519	59.4%	(95.4%)
Government - capital	149 865	114 700	76.5%	25 118	16.8%	139 818	93.3%	-	67.7%	(100.0%)
Interest	9 952	2 189	22.0%	2 568	25.8%	4 757	47.8%	2 561	53.5%	.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(498 684)	(371 894)	74.6%	(101 375)	20.3%	(473 269)	94.9%	(370 388)	159.6%	(72.6%)
Suppliers and employees	(498 684)	(368 546)	73.9%	(101 358)	20.3%	(469 903)	94.2%	(370 355)	161.3%	(72.6%)
Finance charges	-	(3 348)	-	(18)	-	(3 366)	-	(33)	1.0%	(46.5%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	207 379	(19 952)	(9.6%)	(33 279)	(16.0%)	(53 231)	(25.7%)	(83 651)	(51.9%)	(60.2%)
Cash Flow from Investing Activities										
Receipts	40 000	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	40 000	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(201 268)	(121 480)	60.4%	(37 795)	18.8%	(159 275)	79.1%	(80 050)	59.1%	(52.8%)
Capital assets	(201 268)	(121 480)	60.4%	(37 795)	18.8%	(159 275)	79.1%	(80 050)	59.1%	(52.8%)
Net Cash from/(used) Investing Activities	(161 268)	(121 480)	75.3%	(37 795)	23.4%	(159 275)	98.8%	(80 050)	59.1%	(52.8%)
Cash Flow from Financing Activities										
Receipts	40 053	35 659	89.0%	-	-	35 659	89.0%	55 549	174.7%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	40 053	35 659	89.0%	-	-	35 659	89.0%	55 549	174.7%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(14 081)	(51 501)	365.7%	-	-	(51 501)	365.7%	-	8.6%	-
Repayment of borrowing	(14 081)	(51 501)	365.7%	-	-	(51 501)	365.7%	-	8.6%	-
Net Cash from/(used) Financing Activities	25 972	(15 842)	(61.0%)	-	-	(15 842)	(61.0%)	55 549	264.1%	(100.0%)
Net Increase/(Decrease) in cash held	72 083	(157 274)	(218.2%)	(71 074)	(98.6%)	(228 348)	(316.8%)	(108 152)	4 191.7%	(34.3%)
Cash/cash equivalents at the year begin:	162 494	(94 978)	(58.5%)	(252 253)	(155.2%)	(94 978)	(58.5%)	156 927	141.1%	(260.7%)
Cash/cash equivalents at the year end:	234 577	(252 253)	(107.5%)	(323 327)	(137.8%)	(323 327)	(137.8%)	48 775	32.9%	(762.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	22 520	5.6%	10 824	2.7%	8 693	2.2%	360 905	89.6%	402 942	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	22 520	5.6%	10 824	2.7%	8 693	2.2%	360 905	89.6%	402 942	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 652	25.1%	280	4.2%	220	3.3%	4 438	67.3%	6 590	1.6%	-	-	-	-
Commercial	1 227	9.7%	496	3.9%	462	3.7%	10 450	82.7%	12 635	3.1%	-	-	-	-
Households	18 012	5.1%	9 135	2.6%	7 249	2.0%	322 063	90.4%	356 459	88.5%	-	-	-	-
Other	1 629	6.0%	913	3.3%	762	2.8%	23 954	87.9%	27 258	6.8%	-	-	-	-
Total By Customer Group	22 520	5.6%	10 824	2.7%	8 693	2.2%	360 905	89.6%	402 942	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	14 687	100.0%	-	-	-	-	-	-	14 687	38.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	20 172	87.2%	915	4.0%	985	4.3%	1 063	4.6%	23 136	61.2%
Total	34 860	92.2%	915	2.4%	985	2.6%	1 063	2.8%	37 824	100.0%

Contact Details

Municipal Manager	Mr T L S Khuzwayo	033 897 6700
Financial Manager	Mr NF Mchunu	033 897 6714

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: OKHAHLAMBA (KZN235)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	164 735	60 919	37.0%	49 747	30.2%	110 666	67.2%	50 367	73.8%	(1.2%)
Property rates	30 772	6 550	21.3%	6 585	21.4%	13 135	42.7%	8 256	43.1%	(20.2%)
Property rates - penalties and collection charges	4 355	1 132	26.0%	1 276	29.3%	2 408	55.3%	1 641	107.6%	(22.3%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 019	505	25.0%	505	25.0%	1 010	50.0%	635	246.0%	(20.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	111	20	18.0%	20	18.1%	40	36.1%	19	34.6%	7.7%
Interest earned - external investments	2 404	511	21.2%	498	20.7%	1 008	41.9%	979	58.1%	(49.2%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	435	108	24.9%	86	19.9%	195	44.7%	106	55.8%	(18.5%)
Licences and permits	1 570	456	29.0%	426	27.2%	882	56.2%	34	55.7%	1 142.6%
Agency services	675	227	33.6%	166	24.7%	393	58.3%	141	62.8%	17.8%
Transfers recognised - operational	120 404	51 021	42.4%	39 707	33.0%	90 727	75.4%	35 870	79.9%	10.7%
Other own revenue	1 616	389	24.1%	336	20.8%	725	44.9%	2 686	196.2%	(87.5%)
Gains on disposal of PPE	375	-	-	142	37.9%	142	37.9%	-	-	(100.0%)
Operating Expenditure	174 607	32 305	18.5%	33 244	19.0%	65 549	37.5%	44 409	52.7%	(25.1%)
Employee related costs	54 355	12 414	22.8%	13 137	24.2%	25 551	47.0%	11 785	52.3%	11.5%
Remuneration of councillors	8 651	2 185	25.3%	2 237	25.9%	4 422	51.1%	2 045	52.7%	9.4%
Debt impairment	6 500	112	1.7%	27	.4%	139	2.1%	-	2.6%	(100.0%)
Depreciation and asset impairment	21 240	-	-	-	-	-	-	4 396	33.9%	(100.0%)
Finance charges	1 171	-	-	-	-	-	-	764	159.3%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	2 630	993	37.8%	790	30.0%	1 783	67.8%	232	55.3%	239.7%
Contracted services	3 922	777	19.8%	492	12.5%	1 269	32.4%	2 203	96.5%	(77.7%)
Transfers and grants	2 387	481	20.1%	503	21.1%	984	41.2%	548	12.8%	(8.2%)
Other expenditure	73 751	15 342	20.8%	16 060	21.8%	31 402	42.6%	22 438	62.0%	(28.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 873)	28 614		16 503		45 117		5 958		
Transfers recognised - capital	27 014	15 694	58.1%	6 096	22.6%	21 790	80.7%	32 541	113.6%	(81.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	17 141	44 308		22 599		66 907		38 499		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	17 141	44 308		22 599		66 907		38 499		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 141	44 308		22 599		66 907		38 499		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 141	44 308		22 599		66 907		38 499		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	38 089	24 799	65.1%	14 464	38.0%	39 263	103.1%	23 782	57.2%	(39.2%)
National Government	27 014	7 193	26.6%	6 891	25.5%	14 084	52.1%	10 827	70.3%	(36.4%)
Provincial Government	-	908	-	-	-	908	-	(1 265)	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 014	8 101	30.0%	6 891	25.5%	14 993	55.5%	9 563	70.3%	(27.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 075	16 698	150.8%	7 572	68.4%	24 270	219.1%	14 220	46.0%	(46.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	38 089	24 799	65.1%	14 464	38.0%	39 263	103.1%	23 782	57.2%	(39.2%)
Governance and Administration	1 100	351	31.9%	1 898	172.5%	2 249	204.5%	282	47.9%	572.3%
Executive & Council	300	144	48.0%	721	240.4%	865	288.4%	-	-	(100.0%)
Budget & Treasury Office	500	58	11.5%	954	190.8%	1 012	202.4%	(6)	-	(15 365.9%)
Corporate Services	300	149	49.8%	223	74.2%	372	124.0%	289	59.9%	(22.9%)
Community and Public Safety	1 075	505	47.0%	1 490	138.6%	1 995	185.6%	1 033	33.5%	44.3%
Community & Social Services	1 075	505	47.0%	1 470	136.8%	1 975	183.8%	1 033	33.5%	42.4%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	20	-	20	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	35 914	23 943	66.7%	11 076	30.8%	35 019	97.5%	22 467	58.3%	(50.7%)
Planning and Development	35 914	23 943	66.7%	11 076	30.8%	35 019	97.5%	22 467	58.3%	(50.7%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	188 121	67 011	35.6%	62 038	33.0%	129 049	68.6%	80 360	86.8%	(22.8%)
Property rates, penalties and collection charges	32 049	5 749	17.9%	5 029	15.7%	10 778	33.6%	4 962	49.2%	1.3%
Service charges	2 019	-	-	-	-	-	-	-	-	-
Other revenue	3 637	1 438	39.5%	1 216	33.4%	2 654	73.0%	6 007	269.7%	(79.8%)
Government - operating	120 404	49 096	40.8%	39 351	32.7%	88 447	73.5%	36 411	80.4%	8.1%
Government - capital	27 014	10 000	37.0%	16 000	59.2%	26 000	96.2%	32 000	120.1%	(50.0%)
Interest	2 998	728	24.3%	442	14.7%	1 170	39.0%	979	37.7%	(54.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(158 374)	(28 814)	18.2%	(36 783)	23.2%	(65 597)	41.4%	(34 387)	58.8%	7.0%
Suppliers and employees	(154 816)	(28 318)	18.3%	(36 258)	23.4%	(64 575)	41.7%	(33 815)	59.3%	7.2%
Finance charges	(1 171)	(16)	1.3%	(22)	1.9%	(38)	3.2%	(24)	11.6%	(7.0%)
Transfers and grants	(2 387)	(481)	20.1%	(503)	21.1%	(984)	41.2%	(548)	43.6%	(8.3%)
Net Cash from/(used) Operating Activities	29 748	38 197	128.4%	25 256	84.9%	63 453	213.3%	45 972	155.8%	(45.1%)
Cash Flow from Investing Activities										
Receipts	-	-	-	142	-	142	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	142	-	142	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(38 089)	(36 925)	96.9%	(14 330)	37.6%	(51 255)	134.6%	(25 335)	52.9%	(43.4%)
Capital assets	(38 089)	(36 925)	96.9%	(14 330)	37.6%	(51 255)	134.6%	(25 335)	52.9%	(43.4%)
Net Cash from/(used) Investing Activities	(38 089)	(36 925)	96.9%	(14 188)	37.2%	(51 113)	134.2%	(25 335)	157.9%	(44.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(3 137)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(3 137)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(3 137)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(11 479)	1 272	(11.1%)	11 068	(96.4%)	12 340	(107.5%)	20 638	173.1%	(46.4%)
Cash/cash equivalents at the year begin:	42 895	41 425	96.6%	42 697	99.5%	41 425	96.6%	58 676	662.6%	(27.2%)
Cash/cash equivalents at the year end:	31 416	42 697	135.9%	53 765	171.1%	53 765	171.1%	79 314	299.1%	(32.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 069	7.2%	1 363	4.8%	1 099	3.8%	24 133	84.2%	28 664	71.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	52	9.4%	37	6.7%	21	3.8%	447	80.1%	558	1.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	3.9%	4	3.9%	4	3.6%	100	88.6%	113	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	434	4.0%	425	3.9%	412	3.8%	9 539	88.3%	10 809	27.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	.5%	27	(31.3%)	3	(2.9%)	(117)	133.7%	(87)	(.2%)	-	-	-	-
Total By Income Source	2 559	6.4%	1 856	4.6%	1 539	3.8%	34 103	85.1%	40 056	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	552	4.5%	540	4.4%	529	4.3%	10 761	86.9%	12 382	30.9%	-	-	-	-
Commercial	293	21.2%	116	8.4%	95	6.9%	875	63.5%	1 379	3.4%	-	-	-	-
Households	574	6.1%	437	4.6%	313	3.3%	8 142	86.0%	9 465	23.6%	-	-	-	-
Other	1 140	6.8%	764	4.5%	601	3.6%	14 325	85.1%	16 830	42.0%	-	-	-	-
Total By Customer Group	2 559	6.4%	1 856	4.6%	1 539	3.8%	34 103	85.1%	40 056	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 501	86.7%	231	13.3%	-	-	-	-	1 732	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 501	86.7%	231	13.3%	-	-	-	-	1 732	100.0%

Contact Details

Municipal Manager	Mr S Sibande	036 448 1076
Financial Manager	Mr S Ndabandaba	036 448 8052

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: INKOSI LANGALIBALELE (KZN237)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	473 210	96 299	20.4%	52 200	11.0%	148 498	31.4%	-	-	(100.0%)
Property rates	70 174	15 365	21.9%	10 573	15.1%	25 938	37.0%	-	-	(100.0%)
Property rates - penalties and collection charges	13 673	5 312	38.9%	1 502	11.0%	6 814	49.8%	-	-	(100.0%)
Service charges - electricity revenue	215 025	60 628	28.2%	34 297	16.0%	94 924	44.1%	-	-	(100.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	7 467	2 102	28.2%	1 380	18.5%	3 483	46.6%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	673	114	17.0%	28	4.2%	143	21.2%	-	-	(100.0%)
Interest earned - external investments	2 065	320	15.5%	120	5.8%	441	21.3%	-	-	(100.0%)
Interest earned - outstanding debtors	700	163	23.3%	114	16.3%	278	39.7%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 361	32	2.3%	11	.8%	43	3.2%	-	-	(100.0%)
Licences and permits	5 082	1 158	22.8%	826	16.3%	1 984	39.0%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	153 886	10 309	6.7%	2 928	1.9%	13 237	8.6%	-	-	(100.0%)
Other own revenue	3 104	795	25.6%	419	13.5%	1 214	39.1%	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	500 526	68 148	13.6%	52 065	10.4%	120 213	24.0%	-	-	(100.0%)
Employee related costs	122 004	19 983	16.4%	3 382	2.8%	23 365	19.2%	-	-	(100.0%)
Remuneration of councillors	13 308	1 730	13.0%	-	-	1 730	13.0%	-	-	-
Debt impairment	10 304	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	65 197	-	-	-	-	-	-	-	-	-
Finance charges	4 753	1 166	24.5%	1 260	26.5%	2 426	51.0%	-	-	(100.0%)
Bulk purchases	176 205	13 423	7.6%	35 600	20.2%	49 023	27.8%	-	-	(100.0%)
Other Materials	17 891	5 635	31.5%	658	3.7%	6 293	35.2%	-	-	(100.0%)
Contracted services	16 552	10 322	62.4%	6 093	36.8%	16 414	99.2%	-	-	(100.0%)
Transfers and grants	4 264	205	4.8%	-	-	205	4.8%	-	-	-
Other expenditure	70 048	15 684	22.4%	5 073	7.2%	20 757	29.6%	-	-	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(27 316)	28 151		135		28 285		-		
Transfers recognised - capital	51 547	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	24 231	28 151		135		28 285		-		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	24 231	28 151		135		28 285		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	24 231	28 151		135		28 285		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	24 231	28 151		135		28 285		-		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	62 414	8 354	13.4%	23 809	38.1%	32 163	51.5%	-	-	(100.0%)
National Government	48 547	7 510	15.5%	4 752	9.8%	12 262	25.3%	-	-	(100.0%)
Provincial Government	3 000	844	28.1%	16 372	545.7%	17 216	573.9%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	51 547	8 354	16.2%	21 124	41.0%	29 478	57.2%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 867	-	-	2 685	24.7%	2 685	24.7%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	62 414	8 354	13.4%	23 809	38.1%	32 163	51.5%	-	-	(100.0%)
Governance and Administration	4 869	-	-	-	-	-	-	-	-	-
Executive & Council	250	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	30	-	-	-	-	-	-	-	-	-
Corporate Services	4 589	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 090	3 615	117.0%	2 410	78.0%	6 025	195.0%	-	-	(100.0%)
Community & Social Services	3 090	3 615	117.0%	2 410	78.0%	6 025	195.0%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	38 725	844	2.2%	21 399	55.3%	22 243	57.4%	-	-	(100.0%)
Planning and Development	-	-	-	15 445	-	15 445	-	-	-	(100.0%)
Road Transport	38 725	844	2.2%	5 954	15.4%	6 798	17.6%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	15 730	3 895	24.8%	-	-	3 895	24.8%	-	-	-
Electricity	15 730	3 895	24.8%	-	-	3 895	24.8%	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	503 555	136 466	27.1%	148 752	29.5%	285 218	56.6%	-	-	(100.0%)
Property rates, penalties and collection charges	69 928	33 374	47.7%	21 714	31.1%	55 088	78.8%	-	-	(100.0%)
Service charges	216 474	64 683	29.9%	57 181	26.4%	121 865	56.3%	-	-	(100.0%)
Other revenue	9 654	1 786	18.5%	14 131	146.4%	15 917	164.9%	-	-	(100.0%)
Government - operating	153 886	36 347	23.6%	40 928	26.6%	77 275	50.2%	-	-	(100.0%)
Government - capital	51 547	-	-	14 763	28.6%	14 763	28.6%	-	-	(100.0%)
Interest	2 065	276	13.3%	36	1.7%	311	15.1%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(425 024)	(122 001)	28.7%	(125 386)	29.5%	(247 387)	58.2%	-	-	(100.0%)
Suppliers and employees	(416 007)	(120 095)	28.9%	(123 357)	29.7%	(243 453)	58.5%	-	-	(100.0%)
Finance charges	(4 753)	(1 906)	40.1%	(2 029)	42.7%	(3 935)	82.8%	-	-	(100.0%)
Transfers and grants	(4 264)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	78 531	14 465	18.4%	23 366	29.8%	37 831	48.2%	-	-	(100.0%)
Cash Flow from Investing Activities										
Receipts	94	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	94	-	-	-	-	-	-	-	-	-
Payments	(62 414)	(12 530)	20.1%	(24 363)	39.0%	(36 893)	59.1%	-	-	(100.0%)
Capital assets	(62 414)	(12 530)	20.1%	(24 363)	39.0%	(36 893)	59.1%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(62 320)	(12 530)	20.1%	(24 363)	39.1%	(36 893)	59.2%	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	68	33	48.2%	45	66.5%	78	114.7%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	68	33	48.2%	45	66.5%	78	114.7%	-	-	(100.0%)
Payments	(5 777)	(158)	2.7%	(158)	2.7%	(316)	5.5%	-	-	(100.0%)
Repayment of borrowing	(5 777)	(158)	2.7%	(158)	2.7%	(316)	5.5%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(5 709)	(125)	2.2%	(113)	2.0%	(238)	4.2%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	10 502	1 809	17.2%	(1 110)	(10.6%)	700	6.7%	-	-	(100.0%)
Cash/cash equivalents at the year begin:	30 188	15 700	52.0%	17 509	58.0%	15 700	52.0%	-	-	(100.0%)
Cash/cash equivalents at the year end:	40 690	17 509	43.0%	16 400	40.3%	16 400	40.3%	-	-	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	16 139	100.0%	-	-	-	-	-	-	16 139	80.2%
Bulk Water	115	100.0%	-	-	-	-	-	-	115	.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	432	31.4%	635	46.1%	180	13.1%	130	9.5%	1 377	6.8%
Auditor-General	1 024	100.0%	-	-	-	-	-	-	1 024	5.1%
Other	389	26.7%	507	34.8%	379	26.0%	181	12.5%	1 456	7.2%
Total	18 099	90.0%	1 142	5.7%	559	2.8%	312	1.6%	20 111	100.0%

Contact Details

Municipal Manager		
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ALFRED DUMA (KZN238)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	724 236	247 391	34.2%	178 030	24.6%	425 422	58.7%	-	-	(100.0%)
Property rates	145 179	63 301	43.6%	29 962	20.6%	93 262	64.2%	-	-	(100.0%)
Property rates - penalties and collection charges	5 569	646	11.6%	-	-	646	11.6%	-	-	-
Service charges - electricity revenue	305 240	87 831	28.8%	70 669	23.2%	158 500	51.9%	-	-	(100.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	13 855	6 565	47.4%	5 506	39.7%	12 071	87.1%	-	-	(100.0%)
Service charges - other	465	116	24.9%	102	21.9%	218	46.8%	-	-	(100.0%)
Rental of facilities and equipment	684	164	24.0%	182	26.6%	346	50.6%	-	-	(100.0%)
Interest earned - external investments	14 210	2 444	17.2%	6 754	47.5%	9 198	64.7%	-	-	(100.0%)
Interest earned - outstanding debtors	2 440	213	8.7%	-	-	213	8.7%	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	10 619	2 657	25.0%	871	8.2%	3 529	33.2%	-	-	(100.0%)
Licences and permits	6 953	1 597	23.0%	1 219	17.5%	2 817	40.5%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	208 460	79 877	38.3%	61 246	29.4%	141 123	67.7%	-	-	(100.0%)
Other own revenue	10 562	1 980	18.7%	1 520	14.4%	3 500	33.1%	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	735 160	114 803	15.6%	125 313	17.0%	240 115	32.7%	-	-	(100.0%)
Employee related costs	212 423	50 485	23.8%	59 575	28.0%	110 060	51.8%	-	-	(100.0%)
Remuneration of councillors	24 049	4 340	18.0%	5 240	21.8%	9 580	39.8%	-	-	(100.0%)
Debt impairment	24 610	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	81 477	-	-	13 647	16.7%	13 647	16.7%	-	-	(100.0%)
Finance charges	592	68	11.6%	98	16.5%	166	28.0%	-	-	(100.0%)
Bulk purchases	199 037	40 556	20.4%	15 061	7.6%	55 617	27.9%	-	-	(100.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	12 384	1 318	10.6%	2 937	23.7%	4 255	34.4%	-	-	(100.0%)
Transfers and grants	1 309	(17)	(1.3%)	420	32.1%	403	30.7%	-	-	(100.0%)
Other expenditure	179 279	18 053	10.1%	28 335	15.8%	46 388	25.9%	-	-	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(10 924)	132 589		52 718		185 306		-		
Transfers recognised - capital	120 353	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	109 429	132 589		52 718		185 306		-		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	109 429	132 589		52 718		185 306		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	109 429	132 589		52 718		185 306		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	109 429	132 589		52 718		185 306		-		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	210 248	1 698	.8%	30 247	14.4%	31 945	15.2%	-	-	(100.0%)
National Government	113 509	708	.6%	20 287	17.9%	20 996	18.5%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	113 509	708	.6%	20 287	17.9%	20 996	18.5%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	96 739	990	1.0%	9 960	10.3%	10 950	11.3%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	210 248	1 698	.8%	30 247	14.4%	31 945	15.2%	-	-	(100.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	22 950	990	4.3%	1 083	4.7%	2 073	9.0%	-	-	(100.0%)
Community & Social Services	11 950	990	8.3%	989	8.3%	1 979	16.6%	-	-	(100.0%)
Sport And Recreation	11 000	-	-	94	.9%	94	.9%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	162 413	708	.4%	28 902	17.8%	29 611	18.2%	-	-	(100.0%)
Planning and Development	4 000	-	-	2 521	63.0%	2 521	63.0%	-	-	(100.0%)
Road Transport	158 413	708	.4%	26 381	16.7%	27 089	17.1%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	24 885	-	-	262	1.1%	262	1.1%	-	-	(100.0%)
Electricity	24 885	-	-	262	1.1%	262	1.1%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	810 113	243 748	30.1%	175 038	21.6%	418 785	51.7%	-	-	(100.0%)
Property rates, penalties and collection charges	132 362	63 715	48.1%	30 000	22.7%	93 714	70.8%	-	-	(100.0%)
Service charges	311 541	93 043	29.9%	72 775	23.4%	165 818	53.2%	-	-	(100.0%)
Other revenue	23 187	6 399	27.6%	4 043	17.4%	10 442	45.0%	-	-	(100.0%)
Government - operating	208 460	77 934	37.4%	61 246	29.4%	139 180	66.8%	-	-	(100.0%)
Government - capital	120 353	-	-	-	-	-	-	-	-	-
Interest	14 210	2 657	18.7%	6 974	49.1%	9 631	67.8%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(629 070)	(142 080)	22.6%	(115 118)	18.3%	(257 199)	40.9%	-	-	(100.0%)
Suppliers and employees	(627 170)	(141 819)	22.6%	(114 700)	18.3%	(256 519)	40.9%	-	-	(100.0%)
Finance charges	(592)	(160)	27.0%	(100)	16.8%	(259)	43.8%	-	-	(100.0%)
Transfers and grants	(1 309)	(101)	7.7%	(319)	24.4%	(420)	32.1%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	181 042	101 667	56.2%	59 920	33.1%	161 587	89.3%	-	-	(100.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(210 898)	(5 328)	2.5%	(30 224)	14.3%	(35 552)	16.9%	-	-	(100.0%)
Capital assets	(210 898)	(5 328)	2.5%	(30 224)	14.3%	(35 552)	16.9%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(210 898)	(5 328)	2.5%	(30 224)	14.3%	(35 552)	16.9%	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	12 639	-	517	-	13 156	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	5	-	-	-	5	-	-	-	-
Increase (decrease) in consumer deposits	-	12 633	-	517	-	13 150	-	-	-	(100.0%)
Payments	(490)	(193)	39.3%	(73)	15.0%	(266)	54.2%	-	-	(100.0%)
Repayment of borrowing	(490)	(193)	39.3%	(73)	15.0%	(266)	54.2%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(490)	12 446	(2 537.8%)	443	(90.4%)	12 890	(2 628.3%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(30 346)	108 785	(358.5%)	30 140	(99.3%)	138 925	(457.8%)	-	-	(100.0%)
Cash/cash equivalents at the year begin:	210 365	241 081	114.6%	349 866	166.3%	241 081	114.6%	-	-	(100.0%)
Cash/cash equivalents at the year end:	180 018	349 866	194.4%	380 006	211.1%	380 006	211.1%	-	-	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	31 429	14.0%	12 785	5.7%	6 738	3.0%	172 954	77.2%	223 905	100.0%	-	-	-	-
Total By Income Source	31 429	14.0%	12 785	5.7%	6 738	3.0%	172 954	77.2%	223 905	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	31 429	14.0%	12 785	5.7%	6 738	3.0%	172 954	77.2%	223 905	100.0%	-	-	-	-
Total By Customer Group	31 429	14.0%	12 785	5.7%	6 738	3.0%	172 954	77.2%	223 905	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	14 293	100.0%	-	-	-	-	-	-	14 293	61.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 540	100.0%	-	-	-	-	-	-	2 540	11.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 187	100.0%	-	-	-	-	-	-	3 187	13.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	668	21.3%	278	8.9%	1 984	63.2%	207	6.6%	3 137	13.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	20 688	89.3%	278	1.2%	1 984	8.6%	207	.9%	23 157	100.0%

Contact Details

Municipal Manager	Mr Madoda P. Khathide	036 637 2231
Financial Manager	Mr Mzingisi Hloba	036 637 2231

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UTHUKELA (DC23)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	556 033	226 400	40.7%	55 084	9.9%	281 484	50.6%	206 748	78.6%	(73.4%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	159 378	71 532	44.9%	45 469	28.5%	117 001	73.4%	42 054	56.3%	8.1%
Service charges - sanitation revenue	17 551	4 641	26.4%	4 245	24.2%	8 886	50.6%	4 481	49.0%	(5.3%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	10 671	73	.7%	2 873	26.9%	2 946	27.6%	4 223	58.2%	(32.0%)
Interest earned - outstanding debtors	28 321	10 118	35.7%	-	-	10 118	35.7%	4 821	35.8%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	338 198	139 756	41.3%	1 264	.4%	141 020	41.7%	151 370	94.7%	(99.2%)
Other own revenue	1 914	280	14.6%	1 233	64.4%	1 513	79.1%	(200)	36.8%	(716.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	548 356	113 839	20.8%	136 325	24.9%	250 164	45.6%	123 875	37.9%	10.1%
Employee related costs	195 150	52 031	26.7%	71 321	36.5%	123 352	63.2%	51 669	42.0%	38.0%
Remuneration of councillors	6 552	1 220	18.6%	1 387	21.2%	2 607	39.8%	1 304	49.3%	6.4%
Debt impairment	36 460	389	1.1%	-	-	389	1.1%	836	41.7%	(100.0%)
Depreciation and asset impairment	57 676	-	-	-	-	-	-	12 439	41.7%	(100.0%)
Finance charges	-	-	-	-	-	-	-	10	15.9%	(100.0%)
Bulk purchases	5 901	-	-	1 712	29.0%	1 712	29.0%	73	9.5%	2 245.3%
Other Materials	44 506	7 221	16.2%	7 055	15.9%	14 276	32.1%	2 787	6.9%	153.1%
Contracted services	37 412	10 224	27.3%	9 563	25.6%	19 787	52.9%	5 720	28.8%	67.2%
Transfers and grants	10 512	11 786	112.1%	14 925	142.0%	26 711	254.1%	2 037	15.4%	632.7%
Other expenditure	154 188	30 968	20.1%	30 361	19.7%	61 329	39.8%	47 001	47.3%	(35.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 676	112 561		(81 241)		31 320		82 874		
Transfers recognised - capital	262 691	43 974	16.7%	72 729	27.7%	116 703	44.4%	58 914	164.5%	23.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	270 367	156 535		(8 512)		148 023		141 788		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	270 367	156 535		(8 512)		148 023		141 788		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	270 367	156 535		(8 512)		148 023		141 788		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	270 367	156 535		(8 512)		148 023		141 788		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	265 244	43 985	16.6%	73 650	27.8%	117 636	44.3%	51 581	24.1%	42.8%
National Government	262 691	43 974	16.7%	72 729	27.7%	116 703	44.4%	27 235	21.4%	167.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	262 691	43 974	16.7%	72 729	27.7%	116 703	44.4%	27 235	21.4%	167.0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 553	11	.4%	921	36.1%	933	36.5%	24 346	31.8%	(96.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	265 244	43 985	16.6%	73 650	27.8%	117 636	44.3%	51 581	24.1%	42.8%
Governance and Administration	1 830	7	.4%	891	48.7%	898	49.1%	242	60.7%	268.6%
Executive & Council	290	-	-	91	31.3%	91	31.3%	43	64.3%	111.3%
Budget & Treasury Office	225	-	-	112	49.6%	112	49.6%	123	250.3%	(9.1%)
Corporate Services	1 315	7	.5%	688	52.3%	695	52.9%	76	24.7%	807.4%
Community and Public Safety	560	-	-	-	-	-	-	15	.1%	(100.0%)
Community & Social Services	100	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	460	-	-	-	-	-	-	15	14.2%	(100.0%)
Economic and Environmental Services	2 378	-	-	31	1.3%	31	1.3%	158	6.9%	(80.7%)
Planning and Development	-	-	-	31	-	31	-	158	-	(80.7%)
Road Transport	2 378	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	260 476	43 978	16.9%	72 729	27.9%	116 707	44.8%	51 166	26.3%	42.1%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	260 476	43 978	16.9%	72 729	27.9%	116 707	44.8%	51 166	26.3%	42.1%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	704 016	383 589	54.5%	247 049	35.1%	630 638	89.6%	217 195	67.5%	13.7%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	88 641	40 642	45.8%	19 710	22.2%	60 352	68.1%	19 917	38.6%	(1.0%)
Other revenue	1 914	19 770	1 032.9%	1 233	64.4%	21 003	1 097.3%	(225)	36.5%	(648.1%)
Government - operating	338 199	140 739	41.6%	112 216	33.2%	252 955	74.8%	103 714	74.2%	8.2%
Government - capital	262 691	51 059	19.4%	113 382	43.2%	164 441	62.6%	89 382	73.2%	26.9%
Interest	12 571	131 379	1 045.1%	508	4.0%	131 887	1 049.1%	4 407	36.4%	(88.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(443 708)	(113 710)	25.6%	(140 060)	31.6%	(253 770)	57.2%	(131 795)	42.7%	6.3%
Suppliers and employees	(443 708)	(101 924)	23.0%	(126 217)	28.4%	(228 140)	51.4%	(131 795)	42.7%	(4.2%)
Finance charges	-	-	-	-	-	-	-	-	3.4%	-
Transfers and grants	-	(11 786)	-	(13 843)	-	(25 629)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	260 308	269 879	103.7%	106 989	41.1%	376 868	144.8%	85 400	131.3%	25.3%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(265 244)	(43 974)	16.6%	(76 429)	28.8%	(120 403)	45.4%	(55 953)	25.4%	36.6%
Capital assets	(265 244)	(43 974)	16.6%	(76 429)	28.8%	(120 403)	45.4%	(55 953)	25.4%	36.6%
Net Cash from/(used) Investing Activities	(265 244)	(43 974)	16.6%	(76 429)	28.8%	(120 403)	45.4%	(55 953)	25.4%	36.6%
Cash Flow from Financing Activities										
Receipts	380	-	-	-	-	-	-	99	108.0%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	380	-	-	-	-	-	-	99	108.0%	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	380	-	-	-	-	-	-	99	108.0%	(100.0%)
Net Increase/(Decrease) in cash held	(4 556)	225 905	(4 958.4%)	30 560	(670.8%)	256 465	(5 629.2%)	29 546	(130.4%)	3.4%
Cash/cash equivalents at the year begin:	63 735	36 715	57.6%	262 621	412.1%	36 715	57.6%	283 759	82.4%	(7.4%)
Cash/cash equivalents at the year end:	59 179	262 621	443.8%	293 181	495.4%	293 181	495.4%	313 304	666.2%	(6.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	18 306	3.4%	10 708	2.0%	511 617	94.6%	540 631	80.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	103	39.2%	54	20.5%	106	40.3%	263	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	3 677	2.7%	3 613	2.7%	127 672	94.6%	134 962	20.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	22 086	3.3%	14 375	2.1%	639 395	94.6%	675 856	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	1 172	4.8%	735	3.0%	22 689	92.2%	24 596	3.6%	-	-	-	-
Commercial	-	-	2 873	14.7%	36	.2%	16 578	85.1%	19 487	2.9%	-	-	-	-
Households	-	-	18 037	2.9%	13 575	2.2%	599 122	95.0%	630 734	93.3%	-	-	-	-
Other	-	-	4	.4%	29	2.8%	1 006	96.8%	1 039	.2%	-	-	-	-
Total By Customer Group	-	-	22 086	3.3%	14 375	2.1%	639 395	94.6%	675 856	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	7 091	100.0%	7 091	77.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 853	89.8%	-	-	-	-	210	10.2%	2 063	22.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 853	20.2%	-	-	-	-	7 301	79.8%	9 154	100.0%

Contact Details

Municipal Manager	Mr S N Kunene	036 638 5100
Financial Manager	Mrs PHZ kubheka	036 638 5100

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ENDUMENI (KZN241)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	253 838	66 289	26.1%	62 322	24.6%	128 611	50.7%	61 490	56.2%	1.4%
Property rates	60 073	23 804	39.6%	12 821	21.3%	36 625	61.0%	11 787	66.9%	8.8%
Property rates - penalties and collection charges	6 960	1 569	22.5%	1 647	23.7%	3 216	46.2%	1 960	48.8%	(15.9%)
Service charges - electricity revenue	113 157	27 920	24.7%	26 739	23.6%	54 659	48.3%	25 832	49.3%	3.5%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	18 713	4 934	26.4%	4 865	26.0%	9 798	52.4%	4 326	50.4%	12.5%
Service charges - other	-	(2)	-	-	-	(2)	-	-	-	-
Rental of facilities and equipment	1 014	(7)	(.7%)	138	13.6%	131	13.0%	502	77.5%	(72.4%)
Interest earned - external investments	2 928	969	33.1%	961	32.8%	1 930	65.9%	527	88.6%	82.1%
Interest earned - outstanding debtors	4	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 321	579	43.8%	557	42.1%	1 135	86.0%	312	46.4%	78.1%
Licences and permits	4 547	496	10.9%	500	11.0%	997	21.9%	1 332	46.0%	(62.4%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	43 214	5 235	12.1%	13 202	30.6%	18 437	42.7%	14 648	72.3%	(9.9%)
Other own revenue	1 907	801	42.0%	884	46.4%	1 685	88.4%	262	27.0%	237.0%
Gains on disposal of PPE	-	(9)	-	9	-	-	-	-	-	(100.0%)
Operating Expenditure	255 735	59 996	23.5%	62 738	24.5%	122 734	48.0%	52 597	41.8%	19.3%
Employee related costs	98 562	21 617	21.9%	24 621	25.0%	46 238	46.9%	19 854	41.1%	24.0%
Remuneration of councillors	4 023	1 006	25.0%	964	24.0%	1 970	49.0%	843	46.9%	14.3%
Debt impairment	6 062	-	-	-	-	-	-	1 803	41.4%	(100.0%)
Depreciation and asset impairment	9 253	-	-	-	-	-	-	-	-	-
Finance charges	585	329	56.3%	-	-	329	56.3%	-	57.9%	-
Bulk purchases	76 486	21 266	27.8%	17 047	22.3%	38 314	50.1%	14 675	39.6%	16.2%
Other Materials	468	97	20.7%	124	26.6%	221	47.3%	119	53.5%	4.5%
Contracted services	18 295	2 320	12.7%	7 222	39.5%	9 542	52.2%	5 342	51.6%	35.2%
Transfers and grants	4 024	578	14.4%	1 045	26.0%	1 623	40.3%	894	41.3%	16.9%
Other expenditure	37 977	12 781	33.7%	11 710	30.8%	24 491	64.5%	9 067	57.2%	29.1%
Loss on disposal of PPE	-	-	-	5	-	5	-	-	-	(100.0%)
Surplus/(Deficit)	(1 897)	6 293		(416)		5 877		8 893		
Transfers recognised - capital	24 551	11 647	47.4%	(3 233)	(13.2%)	8 415	34.3%	4 325	17.2%	(174.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	22 654	17 940		(3 649)		14 292		13 217		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	22 654	17 940		(3 649)		14 292		13 217		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22 654	17 940		(3 649)		14 292		13 217		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22 654	17 940		(3 649)		14 292		13 217		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	24 441	4 864	19.9%	5 354	21.9%	10 219	41.8%	3 342	15.1%	60.2%
National Government	16 038	4 581	28.6%	3 834	23.9%	8 415	52.5%	2 643	24.1%	45.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16 038	4 581	28.6%	3 834	23.9%	8 415	52.5%	2 643	17.2%	45.1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 403	283	3.4%	1 520	18.1%	1 804	21.5%	700	8.6%	117.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	24 441	4 864	19.9%	5 354	21.9%	10 219	41.8%	3 342	15.1%	60.2%
Governance and Administration	517	104	20.1%	241	46.6%	345	66.7%	-	.7%	(100.0%)
Executive & Council	3	2	75.5%	-	-	2	75.5%	-	-	-
Budget & Treasury Office	214	99	46.0%	115	53.8%	214	99.9%	-	4.6%	(100.0%)
Corporate Services	300	3	1.0%	126	41.9%	129	43.0%	-	-	(100.0%)
Community and Public Safety	6 801	10	.1%	104	1.5%	114	1.7%	660	4.7%	(84.3%)
Community & Social Services	4 480	10	.2%	104	2.3%	114	2.5%	634	17.2%	(83.6%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	2 321	-	-	-	-	-	-	26	4.2%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 543	1 517	20.1%	3 104	41.1%	4 621	61.3%	2 802	47.5%	10.8%
Planning and Development	-	-	-	59	-	59	-	-	-	(100.0%)
Road Transport	7 543	1 517	20.1%	3 044	40.4%	4 561	60.5%	2 802	48.8%	8.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	9 580	3 233	33.8%	1 905	19.9%	5 139	53.6%	(120)	1.8%	(1 685.8%)
Electricity	8 340	3 233	38.8%	1 905	22.8%	5 139	61.6%	(120)	2.0%	(1 685.8%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	120	-	-	-	-	-	-	-	-	-
Waste Management	1 120	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	270 387	54 702	20.2%	53 143	19.7%	107 845	39.9%	66 129	59.1%	(19.6%)
Property rates, penalties and collection charges	61 671	7 801	12.6%	12 876	20.9%	20 677	33.5%	12 017	66.2%	7.2%
Service charges	129 230	16 980	13.1%	20 832	16.1%	37 812	29.3%	27 527	50.8%	(24.3%)
Other revenue	8 789	1 054	12.0%	2 516	28.6%	3 570	40.6%	1 836	41.7%	37.0%
Government - operating	43 214	13 992	32.4%	13 202	30.6%	27 194	62.9%	14 648	72.3%	(9.9%)
Government - capital	24 551	13 902	56.6%	2 756	11.2%	16 658	67.9%	9 000	57.4%	(69.4%)
Interest	2 932	973	33.2%	961	32.8%	1 934	66.0%	1 101	117.8%	(12.7%)
Dividends	-	-		-	-	-	-	-	-	-
Payments	(236 695)	(52 547)	22.2%	(63 022)	26.6%	(115 568)	48.8%	(55 782)	68.4%	13.0%
Suppliers and employees	(235 810)	(52 189)	22.1%	(56 470)	23.9%	(108 659)	46.1%	(54 888)	67.7%	2.9%
Finance charges	(585)	(329)	56.3%	(5 507)	941.2%	(5 836)	997.6%	-	57.9%	(100.0%)
Transfers and grants	(300)	(28)	9.3%	(1 045)	348.3%	(1 073)	357.6%	(894)	545.1%	16.9%
Net Cash from/(used) Operating Activities	33 692	2 156	6.4%	(9 879)	(29.3%)	(7 723)	(22.9%)	10 347	18.9%	(195.5%)
Cash Flow from Investing Activities										
Receipts	5 855	-	-	(5 392)	(92.1%)	(5 392)	(92.1%)	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	4	-	4	-	-	-	(100.0%)
Decrease in non-current debtors	(4)	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	(5 396)	-	(5 396)	-	-	-	(100.0%)
Decrease (increase) in non-current investments	5 859	-	-	-	-	-	-	-	-	-
Payments	(36 714)	(1 724)	4.7%	(4 847)	13.2%	(6 571)	17.9%	(3 342)	11.5%	45.0%
Capital assets	(36 714)	(1 724)	4.7%	(4 847)	13.2%	(6 571)	17.9%	(3 342)	11.5%	45.0%
Net Cash from/(used) Investing Activities	(30 859)	(1 724)	5.6%	(10 238)	33.2%	(11 963)	38.8%	(3 342)	13.6%	206.3%
Cash Flow from Financing Activities										
Receipts	300	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	300	-	-	-	-	-	-	-	-	-
Payments	(2 876)	-	-	-	-	-	-	-	163.4%	-
Repayment of borrowing	(2 876)	-	-	-	-	-	-	-	163.4%	-
Net Cash from/(used) Financing Activities	(2 576)	-	-	-	-	-	-	-	180.6%	-
Net Increase/(Decrease) in cash held	257	432	168.2%	(20 117)	(7 840.6%)	(19 686)	(7 672.3%)	7 004	26.5%	(387.2%)
Cash/cash equivalents at the year begin:	42 379	-	-	432	1.0%	-	-	(4 645)	-	(109.3%)
Cash/cash equivalents at the year end:	42 636	432	1.0%	(19 686)	(46.2%)	(19 686)	(46.2%)	2 360	6.1%	(934.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	4 530	77.8%	962	16.5%	5	.1%	328	5.6%	5 825	7.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 796	13.4%	1 403	4.9%	766	2.7%	22 450	79.0%	28 414	36.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 374	9.0%	685	4.5%	372	2.4%	12 853	84.1%	15 283	19.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	69	14.7%	25	5.4%	21	4.5%	353	75.4%	468	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	44	.2%	413	1.6%	362	1.4%	25 327	96.9%	26 146	33.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	499	43.5%	(27)	(2.4%)	(245)	(21.3%)	920	80.2%	1 147	1.5%	-	-	-	-
Total By Income Source	10 313	13.3%	3 460	4.5%	1 281	1.7%	62 230	80.5%	77 284	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	920	23.2%	198	5.0%	171	4.3%	2 678	67.5%	3 966	5.1%	-	-	-	-
Commercial	5 017	53.6%	905	9.7%	121	1.3%	3 322	35.5%	9 364	12.1%	-	-	-	-
Households	3 977	6.4%	2 167	3.5%	1 206	1.9%	54 858	88.2%	62 207	80.5%	-	-	-	-
Other	400	22.9%	190	10.9%	(216)	(12.3%)	1 372	78.6%	1 747	2.3%	-	-	-	-
Total By Customer Group	10 313	13.3%	3 460	4.5%	1 281	1.7%	62 230	80.5%	77 284	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	6 278	100.0%	-	-	-	-	-	-	6 278	26.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	919	100.0%	-	-	-	-	-	-	919	3.8%
VAT (output less input)	12	100.0%	-	-	-	-	-	-	12	-
Pensions / Retirement	1 184	100.0%	-	-	-	-	-	-	1 184	4.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 224	100.0%	-	-	-	-	-	-	3 224	13.4%
Auditor-General	690	100.0%	-	-	-	-	-	-	690	2.9%
Other	11 829	100.0%	-	-	-	-	-	-	11 829	49.0%
Total	24 136	100.0%	-	-	-	-	-	-	24 136	100.0%

Contact Details

Municipal Manager	Mr D Padayachee	034 212 2121
Financial Manager	Mrs CB Mkhize	034 212 2121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NQUTHU (KZN242)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	172 806	75 792	43.9%	46 408	26.9%	122 200	70.7%	46 295	75.8%	.2%
Property rates	22 719	21 495	94.6%	(29)	(.1%)	21 466	94.5%	(4)	112.3%	570.4%
Property rates - penalties and collection charges	625	267	42.8%	219	35.0%	486	77.8%	162	90.7%	34.6%
Service charges - electricity revenue	19 000	3 553	18.7%	4 061	21.4%	7 614	40.1%	2 816	36.6%	44.2%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 456	526	21.4%	425	17.3%	952	38.8%	465	71.8%	(8.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	540	99	18.4%	97	17.9%	196	36.3%	99	41.9%	(2.0%)
Interest earned - external investments	10 652	2 971	27.9%	3 049	28.6%	6 020	56.5%	2 290	156.3%	33.2%
Interest earned - outstanding debtors	412	200	48.6%	313	75.9%	513	124.5%	184	100.9%	70.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	260	91	35.1%	171	65.8%	262	100.9%	214	137.6%	(20.2%)
Licences and permits	600	174	29.1%	179	29.9%	354	59.0%	96	-	87.9%
Agency services	-	-	-	-	-	-	-	63	-	(100.0%)
Transfers recognised - operational	114 939	46 036	40.1%	37 568	32.7%	83 604	72.7%	39 724	73.1%	(5.4%)
Other own revenue	603	378	62.6%	354	58.8%	732	121.4%	186	409.5%	90.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	158 462	25 061	15.8%	24 236	15.3%	49 297	31.1%	29 476	42.5%	(17.8%)
Employee related costs	52 999	9 155	17.3%	8 855	16.7%	18 011	34.0%	8 763	44.6%	1.1%
Remuneration of councillors	10 688	2 210	20.7%	2 168	20.3%	4 377	41.0%	2 393	26.2%	(9.4%)
Debt impairment	1 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 200	-	-	-	-	-	-	-	-	-
Finance charges	6	-	-	129	2 077.1%	129	2 077.1%	(120)	230.5%	(208.1%)
Bulk purchases	21 105	5 882	27.9%	3 530	16.7%	9 413	44.6%	3 444	47.1%	2.5%
Other Materials	1 035	-	-	-	-	-	-	-	-	-
Contracted services	9 437	1 895	20.1%	1 615	17.1%	3 510	37.2%	1 357	49.7%	19.0%
Transfers and grants	3 300	367	11.1%	900	27.3%	1 267	38.4%	2 973	118.3%	(69.7%)
Other expenditure	49 692	5 552	11.2%	7 039	14.2%	12 591	25.3%	10 665	48.2%	(34.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	14 344	50 731		22 172		72 903		16 819		
Transfers recognised - capital	56 389	12 716	22.6%	15 156	26.9%	27 872	49.4%	9 263	62.9%	63.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	70 733	63 446		37 328		100 775		26 081		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	70 733	63 446		37 328		100 775		26 081		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	70 733	63 446		37 328		100 775		26 081		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	70 733	63 446		37 328		100 775		26 081		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	88 785	22 503	25.3%	31 661	35.7%	54 164	61.0%	21 881	45.8%	44.7%
National Government	47 778	9 638	20.2%	24 096	50.4%	33 734	70.6%	16 761	88.1%	43.8%
Provincial Government	8 611	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	56 389	9 638	17.1%	24 096	42.7%	33 734	59.8%	16 761	76.0%	43.8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	32 396	12 865	39.7%	7 565	23.4%	20 430	63.1%	5 120	15.1%	47.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	88 785	22 503	25.3%	31 661	35.7%	54 164	61.0%	21 881	45.8%	44.7%
Governance and Administration	1 128	208	18.4%	194	17.2%	402	35.7%	1 849	2 182.4%	(89.5%)
Executive & Council	65	-	-	-	-	-	-	1 721	38 490.4%	(100.0%)
Budget & Treasury Office	223	-	-	17	7.5%	17	7.5%	-	-	(100.0%)
Corporate Services	840	208	24.7%	178	21.2%	386	45.9%	128	10.7%	38.8%
Community and Public Safety	32 978	6 874	20.8%	4 859	14.7%	11 734	35.6%	7 029	11.1%	(30.9%)
Community & Social Services	32 388	6 864	21.2%	4 549	14.0%	11 413	35.2%	7 029	11.7%	(35.3%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	590	10	1.7%	311	52.7%	321	54.3%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	51 979	10 062	19.4%	12 579	24.2%	22 641	43.6%	7 532	16.7%	67.0%
Planning and Development	100	-	-	-	-	-	-	1 645	-	(100.0%)
Road Transport	51 879	10 062	19.4%	12 579	24.2%	22 641	43.6%	5 887	13.0%	113.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	2 700	5 358	198.5%	14 029	519.6%	19 387	718.0%	5 471	102.0%	156.4%
Electricity	100	5 358	5 358.2%	14 029	14 028.8%	19 387	19 387.0%	5 471	102.6%	156.4%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	2 600	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	220 022	96 263	43.8%	65 782	29.9%	162 045	73.6%	32 073	58.2%	105.1%
Property rates, penalties and collection charges	17 664	11 305	64.0%	1 876	10.6%	13 181	74.6%	1 880	73.4%	(.2%)
Service charges	17 992	2 921	16.2%	2 974	16.5%	5 895	32.8%	2 816	29.8%	5.6%
Other revenue	1 975	765	38.8%	1 019	51.6%	1 784	90.4%	873	231.4%	16.7%
Government - operating	114 939	48 864	42.5%	38 175	33.2%	87 039	75.7%	31	43.9%	124 130.1%
Government - capital	56 389	29 301	52.0%	18 477	32.8%	47 778	84.7%	24 000	84.1%	(23.0%)
Interest	11 064	3 106	28.1%	3 262	29.5%	6 368	57.6%	2 473	150.4%	31.9%
Dividends	-	-		-		-		-		
Payments	(102 745)	(61 178)	59.5%	(23 098)	22.5%	(84 276)	82.0%	(25 295)	86.2%	(8.7%)
Suppliers and employees	(99 439)	(60 634)	61.0%	(22 394)	22.5%	(83 027)	83.5%	(24 506)	87.1%	(8.6%)
Finance charges	(6)	-	-	(0)	7.2%	(0)	7.2%	-	219.4%	(100.0%)
Transfers and grants	(3 300)	(545)	16.5%	(704)	21.3%	(1 249)	37.8%	(789)	52.6%	(10.7%)
Net Cash from/(used) Operating Activities	117 277	35 084	29.9%	42 684	36.4%	77 768	66.3%	6 778	24.5%	529.7%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(88 785)	(19 599)	22.1%	(31 661)	35.7%	(51 260)	57.7%	(14 488)	39.1%	118.5%
Capital assets	(88 785)	(19 599)	22.1%	(31 661)	35.7%	(51 260)	57.7%	(14 488)	39.1%	118.5%
Net Cash from/(used) Investing Activities	(88 785)	(19 599)	22.1%	(31 661)	35.7%	(51 260)	57.7%	(14 488)	39.1%	118.5%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(123)	-	-	-	-	-	-	-	23.0%	-
Repayment of borrowing	(123)	-	-	-	-	-	-	-	23.0%	-
Net Cash from/(used) Financing Activities	(123)	-	-	-	-	-	-	-	23.0%	-
Net Increase/(Decrease) in cash held	28 369	15 485	54.6%	11 023	38.9%	26 508	93.4%	(7 710)	125.2%	(243.0%)
Cash/cash equivalents at the year begin:	264 359	118 985	45.0%	134 470	50.9%	118 985	45.0%	101 103	(234.8%)	33.0%
Cash/cash equivalents at the year end:	292 728	134 470	45.9%	145 493	49.7%	145 493	49.7%	93 392	(142.9%)	55.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 326	54.5%	639	26.3%	92	3.8%	375	15.4%	2 432	7.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 280	7.6%	956	5.7%	901	5.4%	13 692	81.4%	16 829	50.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	253	2.0%	180	1.4%	157	1.3%	11 934	95.3%	12 524	37.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	62	4.0%	74	4.8%	100	6.5%	1 304	84.7%	1 541	4.6%	-	-	-	-
Total By Income Source	2 921	8.8%	1 849	5.5%	1 251	3.8%	27 305	81.9%	33 326	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	650	11.0%	568	9.6%	589	9.9%	4 123	69.5%	5 929	17.8%	-	-	-	-
Commercial	1 632	14.9%	788	7.2%	314	2.9%	8 215	75.0%	10 949	32.9%	-	-	-	-
Households	618	3.9%	473	3.0%	330	2.1%	14 337	91.0%	15 758	47.3%	-	-	-	-
Other	21	3.1%	20	2.9%	18	2.6%	631	91.4%	690	2.1%	-	-	-	-
Total By Customer Group	2 921	8.8%	1 849	5.5%	1 251	3.8%	27 305	81.9%	33 326	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 363	86.9%	165	10.5%	-	-	39	2.5%	1 568	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 363	86.9%	165	10.5%	-	-	39	2.5%	1 568	100.0%

Contact Details

Municipal Manager	Mr B P Gumbi	034 271 6112
Financial Manager	Mr W S Mpanza	034 271 6105

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSINGA (KZN244)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	173 539	3 103	1.8%	3 103	1.8%	6 206	3.6%	3 103	3.5%	-
Property rates	10 466	3 103	29.6%	3 103	29.6%	6 206	59.3%	3 103	60.0%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	177	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	281	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 848	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	160 715	-	-	-	-	-	-	-	-	-
Other own revenue	51	-	-	-	-	-	-	-	-	-
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	183 619	15 437	8.4%	15 378	8.4%	30 816	16.8%	24 764	20.5%	(37.9%)
Employee related costs	35 268	6 792	19.3%	6 406	18.2%	13 198	37.4%	10 198	58.0%	(37.2%)
Remuneration of councillors	11 165	1 689	15.1%	1 689	15.1%	3 379	30.3%	1 594	31.0%	6.0%
Debt impairment	1 500	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	23 600	-	-	-	-	-	-	-	.3%	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	5 074	-	-	-	-	-	-	-	-	-
Transfers and grants	1 300	886	68.2%	1 007	77.5%	1 893	145.6%	5 195	100.7%	(80.6%)
Other expenditure	105 711	6 070	5.7%	6 277	5.9%	12 346	11.7%	7 777	11.7%	(19.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(10 080)	(12 335)		(12 276)		(24 610)		(21 661)		
Transfers recognised - capital	35 800	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	25 720	(12 335)		(12 276)		(24 610)		(21 661)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	25 720	(12 335)		(12 276)		(24 610)		(21 661)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	25 720	(12 335)		(12 276)		(24 610)		(21 661)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	25 720	(12 335)		(12 276)		(24 610)		(21 661)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	43 800	3 013	6.9%	3 171	7.2%	6 184	14.1%	16 384	41.2%	(80.6%)
National Government	35 800	3 013	8.4%	3 171	8.9%	6 184	17.3%	16 384	41.2%	(80.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 800	3 013	8.4%	3 171	8.9%	6 184	17.3%	16 384	41.2%	(80.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 000	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	43 800	3 013	6.9%	3 171	7.2%	6 184	14.1%	16 384	41.2%	(80.6%)
Governance and Administration	8 000	-	-	-	-	-	-	-	-	-
Executive & Council	8 000	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	35 800	3 013	8.4%	3 171	8.9%	6 184	17.3%	16 384	62.8%	(80.6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	35 800	3 013	8.4%	3 171	8.9%	6 184	17.3%	16 384	62.8%	(80.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	204 563	77 422	37.8%	25 000	12.2%	102 422	50.1%	10 000	41.9%	150.0%
Property rates, penalties and collection charges	5 756	-	-	-	-	-	-	-	-	-
Service charges	111	-	-	-	-	-	-	-	-	-
Other revenue	332	-	-	-	-	-	-	-	-	-
Government - operating	160 715	56 422	35.1%	-	-	56 422	35.1%	-	37.1%	-
Government - capital	35 800	21 000	58.7%	25 000	69.8%	46 000	128.5%	10 000	73.6%	150.0%
Interest	1 848	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(191 827)	(8 404)	4.4%	(9 262)	4.8%	(17 666)	9.2%	(6 619)	6.5%	39.9%
Suppliers and employees	(190 527)	(8 404)	4.4%	(9 262)	4.9%	(17 666)	9.3%	(6 619)	6.7%	39.9%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 300)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	12 736	69 018	541.9%	15 738	123.6%	84 756	665.5%	3 381	419.0%	365.5%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(43 800)	-	-	-	-	-	-	-	-	-
Capital assets	(43 800)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(43 800)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(31 064)	69 018	(222.2%)	15 738	(50.7%)	84 756	(272.8%)	3 381	(225.1%)	365.5%
Cash/cash equivalents at the year begin:	84 198	76 032	90.3%	145 050	172.3%	76 032	90.3%	148 730	91.4%	(2.5%)
Cash/cash equivalents at the year end:	53 134	145 050	273.0%	160 788	302.6%	160 788	302.6%	152 111	308.1%	5.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	950	5.6%	670	3.9%	513	3.0%	14 877	87.5%	17 010	98.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2	.5%	2	.5%	2	.5%	314	98.4%	319	1.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	100.0%	-	-	-	-	-	-	3	-	-	-	-	-
Total By Income Source	954	5.5%	672	3.9%	514	3.0%	15 191	87.7%	17 331	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	950	5.6%	670	3.9%	513	3.0%	14 877	87.5%	17 010	98.1%	-	-	-	-
Commercial	2	.5%	2	.5%	2	.5%	314	98.4%	319	1.8%	-	-	-	-
Households	3	100.0%	-	-	-	-	-	-	3	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	954	5.5%	672	3.9%	514	3.0%	15 191	87.7%	17 331	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	399	100.0%	-	-	-	-	-	-	399	60.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	266	100.0%	-	-	-	-	-	-	266	39.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	665	100.0%	-	-	-	-	-	-	665	100.0%

Contact Details

Municipal Manager	Mr Fanozi Sitholе	033 493 0762
Financial Manager	Mr J S Pansegrouw	033 493 0762

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMVOTI (KZN245)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	258 603	74 594	28.8%	65 757	25.4%	140 351	54.3%	78 468	77.7%	(16.2%)
Property rates	34 046	9 718	28.5%	8 563	25.2%	18 281	53.7%	1 782	31.9%	380.6%
Property rates - penalties and collection charges	1 461	798	54.6%	893	61.1%	1 691	115.8%	284	60.9%	214.3%
Service charges - electricity revenue	72 057	16 252	22.6%	16 179	22.5%	32 431	45.0%	14 957	72.2%	8.2%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	8 065	2 065	25.6%	2 074	25.7%	4 139	51.3%	639	37.4%	224.4%
Service charges - other	-	-	-	-	-	-	-	-	.3%	-
Rental of facilities and equipment	4 458	1 677	37.6%	232	5.2%	1 909	42.8%	47	48.1%	390.3%
Interest earned - external investments	1 590	762	47.9%	1 021	64.2%	1 783	112.1%	167	21.2%	512.4%
Interest earned - outstanding debtors	-	163	-	158	-	320	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	244	26	10.6%	15	6.0%	40	16.6%	17	9.5%	(13.5%)
Licences and permits	2 281	415	18.2%	425	18.6%	840	36.8%	132	29.4%	221.9%
Agency services	1 219	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	131 543	42 213	32.1%	35 760	27.2%	77 973	59.3%	60 318	106.7%	(40.7%)
Other own revenue	1 639	505	30.8%	381	23.2%	886	54.1%	125	84.8%	205.8%
Gains on disposal of PPE	-	-	-	56	-	56	-	-	-	(100.0%)
Operating Expenditure	230 801	50 769	22.0%	62 295	27.0%	113 063	49.0%	44 655	48.5%	39.5%
Employee related costs	99 299	21 517	21.7%	24 782	25.0%	46 299	46.6%	21 991	48.5%	12.7%
Remuneration of councillors	9 031	2 171	24.0%	2 228	24.7%	4 399	48.7%	1 757	44.3%	26.8%
Debt impairment	2 100	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	24 375	-	-	-	-	-	-	-	-	-
Finance charges	1 009	-	-	-	-	-	-	-	-	-
Bulk purchases	50 585	11 710	23.1%	12 060	23.8%	23 770	47.0%	2 675	17.5%	350.9%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	7 922	4 161	52.5%	4 072	51.4%	8 233	103.9%	2 136	28.4%	90.6%
Transfers and grants	1 159	407	35.1%	7 076	610.5%	7 483	645.6%	9 282	1 195.4%	(23.8%)
Other expenditure	35 321	10 803	30.6%	12 077	34.2%	22 879	64.8%	6 814	71.4%	77.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	27 802	23 825		3 462		27 288		33 814		
Transfers recognised - capital	26 311	296	1.1%	-	-	296	1.1%	8 791	12.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	54 113	24 121		3 462		27 584		42 605		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	54 113	24 121		3 462		27 584		42 605		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	54 113	24 121		3 462		27 584		42 605		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	54 113	24 121		3 462		27 584		42 605		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	45 077	2 139	4.7%	5 136	11.4%	7 274	16.1%	17 428	39.8%	(70.5%)
National Government	26 311	1 512	5.7%	5 019	19.1%	6 531	24.8%	4 084	13.2%	22.9%
Provincial Government	-	317	-	-	-	317	-	8 426	48.7%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	26 311	1 829	7.0%	5 019	19.1%	6 848	26.0%	12 510	22.4%	(59.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 766	309	1.6%	117	.6%	426	2.3%	4 919	429.6%	(97.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	45 077	2 139	4.7%	5 136	11.4%	7 274	16.1%	17 428	39.8%	(70.5%)
Governance and Administration	5 570	40	.7%	88	1.6%	128	2.3%	-	.2%	(100.0%)
Executive & Council	3 920	1	-	-	-	1	-	-	-	-
Budget & Treasury Office	350	-	-	5	1.4%	5	1.4%	-	12.6%	(100.0%)
Corporate Services	1 300	39	3.0%	83	6.4%	122	9.4%	-	-	(100.0%)
Community and Public Safety	2 719	30	1.1%	5	.2%	34	1.3%	1 414	31.6%	(99.7%)
Community & Social Services	1 769	-	-	-	-	-	-	1 414	31.6%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	950	30	3.1%	5	.5%	34	3.6%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	25 313	1 925	7.6%	5 034	19.9%	6 959	27.5%	12 514	63.4%	(59.8%)
Planning and Development	910	317	34.8%	1	.1%	318	34.9%	-	3.5%	(100.0%)
Road Transport	24 403	1 607	6.6%	5 033	20.6%	6 641	27.2%	12 514	79.7%	(59.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	11 475	145	1.3%	9	.1%	154	1.3%	3 500	32.5%	(99.7%)
Electricity	10 125	145	1.4%	1	-	146	1.4%	-	19.4%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 350	-	-	8	.6%	8	.6%	3 500	-	(99.8%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	261 785	61 718	23.6%	-	-	61 718	23.6%	77 408	58.4%	(100.0%)
Property rates, penalties and collection charges	28 404	5 135	18.1%	-	-	5 135	18.1%	8 020	57.9%	(100.0%)
Service charges	64 098	15 302	23.9%	-	-	15 302	23.9%	17 901	62.0%	(100.0%)
Other revenue	9 841	636	6.5%	-	-	636	6.5%	664	32.1%	(100.0%)
Government - operating	131 542	40 406	30.7%	-	-	40 406	30.7%	40 359	88.4%	(100.0%)
Government - capital	26 310	-	-	-	-	-	-	10 000	21.6%	(100.0%)
Interest	1 590	238	15.0%	-	-	238	15.0%	465	36.8%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(200 487)	(31 571)	15.7%	-	-	(31 571)	15.7%	(45 769)	47.3%	(100.0%)
Suppliers and employees	(200 487)	(31 246)	15.6%	-	-	(31 246)	15.6%	(45 769)	57.0%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(325)	-	-	-	(325)	-	-	.6%	-
Net Cash from/(used) Operating Activities	61 298	30 147	49.2%	-	-	30 147	49.2%	31 639	86.6%	(100.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(36 257)	-	-	-	-	-	-	-	-	-
Capital assets	(36 257)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(36 257)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(18 500)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(18 500)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(18 500)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	6 541	30 147	460.9%	-	-	30 147	460.9%	31 639	(4 894.5%)	(100.0%)
Cash/cash equivalents at the year begin:	(4 835)	-	-	30 147	(623.5%)	-	-	29 983	-	.5%
Cash/cash equivalents at the year end:	1 706	30 147	1 767.5%	30 147	1 767.5%	30 147	1 767.5%	61 622	131.8%	(51.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	4 826	28.5%	2 345	13.9%	1 317	7.8%	8 428	49.8%	16 916	34.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 194	7.5%	1 252	4.3%	963	3.3%	24 989	85.0%	29 397	59.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	738	10.6%	483	7.0%	372	5.4%	5 356	77.1%	6 949	14.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	68	9.3%	60	8.1%	57	7.8%	548	74.7%	733	1.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	95	100.0%	95	.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(727)	15.1%	(2 447)	51.0%	(121)	2.5%	(1 507)	31.4%	(4 801)	(9.7%)	-	-	-	-
Total By Income Source	7 100	14.4%	1 692	3.4%	2 589	5.3%	37 909	76.9%	49 290	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	736	11.8%	3 106	49.7%	244	3.9%	2 160	34.6%	6 246	12.7%	-	-	-	-
Commercial	3 018	20.7%	1 562	10.7%	1 095	7.5%	8 872	61.0%	14 547	29.5%	-	-	-	-
Households	3 090	10.1%	1 647	5.4%	1 478	4.8%	24 499	79.8%	30 715	62.3%	-	-	-	-
Other	255	(11.5%)	(4 624)	208.4%	(227)	10.2%	2 378	(107.2%)	(2 218)	(4.5%)	-	-	-	-
Total By Customer Group	7 100	14.4%	1 692	3.4%	2 589	5.3%	37 909	76.9%	49 290	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(69)	(23.5%)	378	128.5%	(4)	(1.2%)	(11)	(3.8%)	294	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	(69)	(23.5%)	378	128.5%	(4)	(1.2%)	(11)	(3.8%)	294	100.0%

Contact Details

Municipal Manager	Mr Melusi Maphanga	033 413 9216
Financial Manager	Mrs Sphindile Ngiba	033 413 9158

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZINYATHI (DC24)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	338 601	126 125	37.2%	102 171	30.2%	228 296	67.4%	122 172	80.5%	(16.4%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	39 569	5 957	15.1%	1 453	3.7%	7 410	18.7%	11 644	42.0%	(87.5%)
Service charges - sanitation revenue	11 571	1 409	12.2%	4 112	35.5%	5 521	47.7%	2 547	38.4%	61.4%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	660	132	20.0%	129	19.5%	261	39.5%	197	87.7%	(34.6%)
Interest earned - external investments	6 934	2 210	31.9%	3 227	46.5%	5 437	78.4%	2 215	68.3%	45.7%
Interest earned - outstanding debtors	10 987	4 371	39.8%	2 624	23.9%	6 995	63.7%	4 947	246.9%	(47.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	268 573	112 016	41.7%	90 508	33.7%	202 524	75.4%	100 468	86.9%	(9.9%)
Other own revenue	307	29	9.5%	119	38.8%	148	48.3%	154	75.8%	(22.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	394 348	70 440	17.9%	120 557	30.6%	190 998	48.4%	150 026	52.5%	(19.6%)
Employee related costs	123 908	26 286	21.2%	30 834	24.9%	57 120	46.1%	28 357	43.4%	8.7%
Remuneration of councillors	4 474	949	21.2%	717	16.0%	1 666	37.2%	885	54.7%	(19.0%)
Debt impairment	35 115	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	58 044	-	-	29 029	50.0%	29 029	50.0%	27 379	44.7%	6.0%
Finance charges	601	146	24.4%	233	38.9%	380	63.2%	20	217.1%	1 052.2%
Bulk purchases	18 000	2 099	11.7%	3 204	17.8%	5 302	29.5%	3 620	28.6%	(11.5%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	60 306	24 417	40.5%	40 336	66.9%	64 753	107.4%	37 133	71.0%	8.6%
Transfers and grants	-	-	-	-	-	-	-	(42)	-	(100.0%)
Other expenditure	93 900	16 543	17.6%	16 204	17.3%	32 747	34.9%	52 673	75.5%	(69.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(55 747)	55 685		(18 386)		37 299		(27 854)		
Transfers recognised - capital	373 735	86 099	23.0%	61 116	16.4%	147 215	39.4%	135 689	57.0%	(55.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	1 758	-	-	109	6.2%	109	6.2%	376	102.8%	(70.9%)
Surplus/(Deficit) after capital transfers and contributions	319 746	141 783		42 839		184 623		108 211		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	319 746	141 783		42 839		184 623		108 211		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	319 746	141 783		42 839		184 623		108 211		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	319 746	141 783		42 839		184 623		108 211		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	375 493	86 099	22.9%	61 225	16.3%	147 324	39.2%	136 065	57.6%	(55.0%)
National Government	373 735	86 099	23.0%	61 116	16.4%	147 215	39.4%	132 551	56.3%	(53.9%)
Provincial Government	-	-	-	-	-	-	-	3 138	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	373 735	86 099	23.0%	61 116	16.4%	147 215	39.4%	135 689	57.0%	(55.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 758	-	-	109	6.2%	109	6.2%	376	102.8%	(70.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	375 493	86 099	22.9%	61 225	16.3%	147 324	39.2%	136 065	57.6%	(55.0%)
Governance and Administration	645	-	-	109	17.0%	109	17.0%	376	104.9%	(70.9%)
Executive & Council	45	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	100	-	-	-	-	-	-	-	-	-
Corporate Services	500	-	-	109	21.9%	109	21.9%	376	104.9%	(70.9%)
Community and Public Safety	34 551	5 996	17.4%	6 712	19.4%	12 708	36.8%	3 138	5 229.9%	113.9%
Community & Social Services	34 551	5 996	17.4%	6 712	19.4%	12 708	36.8%	3 138	5 229.9%	113.9%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	310	-	-	-	-	-	-	-	-	-
Planning and Development	310	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	339 987	80 102	23.6%	54 404	16.0%	134 507	39.6%	132 551	56.3%	(59.0%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	293 760	67 674	23.0%	44 145	15.0%	111 819	38.1%	131 464	74.8%	(66.4%)
Waste Water Management	46 227	12 429	26.9%	10 259	22.2%	22 688	49.1%	1 087	1.0%	843.8%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	681 273	318 417	46.7%	211 079	31.0%	529 496	77.7%	255 081	81.9%	(17.3%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	25 570	5 411	21.2%	5 672	22.2%	11 083	43.3%	6 419	37.8%	(11.6%)
Other revenue	967	156	16.2%	248	25.6%	404	41.8%	361	82.4%	(31.4%)
Government - operating	268 573	121 098	45.1%	92 062	34.3%	213 159	79.4%	105 587	88.7%	(12.8%)
Government - capital	373 735	189 259	50.6%	109 596	29.3%	298 855	80.0%	140 789	82.3%	(22.2%)
Interest	12 428	2 493	20.1%	3 502	28.2%	5 995	48.2%	1 925	38.9%	81.9%
Dividends	-	-		-		-		-		
Payments	(301 190)	(120 373)	40.0%	(101 828)	33.8%	(222 201)	73.8%	(170 803)	118.1%	(40.4%)
Suppliers and employees	(300 589)	(120 226)	40.0%	(101 594)	33.8%	(221 821)	73.8%	(170 723)	117.9%	(40.5%)
Finance charges	(601)	(146)	24.4%	(233)	38.9%	(380)	63.2%	(20)	217.1%	1 052.2%
Transfers and grants	-	-		-		-		(60)	24.3%	(100.0%)
Net Cash from/(used) Operating Activities	380 083	198 044	52.1%	109 252	28.7%	307 295	80.8%	84 278	59.4%	29.6%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(375 493)	(86 099)	22.9%	(61 225)	16.3%	(147 324)	39.2%	(87 384)	45.5%	(29.9%)
Capital assets	(375 493)	(86 099)	22.9%	(61 225)	16.3%	(147 324)	39.2%	(87 384)	45.5%	(29.9%)
Net Cash from/(used) Investing Activities	(375 493)	(86 099)	22.9%	(61 225)	16.3%	(147 324)	39.2%	(87 384)	45.5%	(29.9%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(9 543)	(2 201)	23.1%	(2 492)	26.1%	(4 692)	49.2%	-	210.6%	(100.0%)
Repayment of borrowing	(9 543)	(2 201)	23.1%	(2 492)	26.1%	(4 692)	49.2%	-	210.6%	(100.0%)
Net Cash from/(used) Financing Activities	(9 543)	(2 201)	23.1%	(2 492)	26.1%	(4 692)	49.2%	-	210.6%	(100.0%)
Net Increase/(Decrease) in cash held	(4 953)	109 744	(2 215.7%)	45 535	(919.3%)	155 279	(3 135.0%)	(3 106)	40.5%	(1 566.0%)
Cash/cash equivalents at the year begin:	28 507	60 935	213.8%	170 680	598.7%	60 935	213.8%	4 913	231.2%	3 373.8%
Cash/cash equivalents at the year end:	23 554	170 680	724.6%	216 215	918.0%	216 215	918.0%	1 807	(9.3%)	11 863.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 026	3.0%	2 237	2.2%	3 059	3.0%	93 309	91.8%	101 631	58.2%	(725)	(.7%)	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	900	3.6%	695	2.8%	2 150	8.7%	21 000	84.9%	24 744	14.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	906	1.9%	885	1.8%	846	1.8%	45 522	94.5%	48 159	27.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	4 833	2.8%	3 816	2.2%	6 055	3.5%	159 831	91.6%	174 534	100.0%	(725)	(.4%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 045	5.7%	591	3.2%	1 214	6.6%	15 580	84.5%	18 430	10.6%	-	-	-	-
Commercial	556	5.0%	378	3.4%	390	3.5%	9 840	88.1%	11 165	6.4%	(76)	(.7%)	-	-
Households	3 231	2.2%	2 848	2.0%	4 450	3.1%	134 411	92.7%	144 940	83.0%	(649)	(.4%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 833	2.8%	3 816	2.2%	6 055	3.5%	159 831	91.6%	174 534	100.0%	(725)	(.4%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	849	96.2%	18	2.1%	8	1.0%	7	.8%	882	12.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	6 396	100.0%	6 396	87.9%
Total	849	11.7%	18	.3%	8	.1%	6 403	88.0%	7 278	100.0%

Contact Details

Municipal Manager	Dr EMS Ntombela	034 219 1512
Financial Manager	S Shongwe	034 219 1510

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NEWCASTLE (KZN252)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	1 709 674	504 932	29.5%	489 816	28.6%	994 748	58.2%	398 077	52.2%	23.0%
Property rates	256 072	71 766	28.0%	66 488	26.0%	138 254	54.0%	54 833	48.0%	21.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	712 968	174 697	24.5%	169 429	23.8%	344 126	48.3%	148 179	44.9%	14.3%
Service charges - water revenue	184 732	40 950	22.2%	36 300	19.7%	77 251	41.8%	38 226	47.1%	(5.0%)
Service charges - sanitation revenue	102 873	25 327	24.6%	25 415	24.7%	50 742	49.3%	13 034	40.5%	95.0%
Service charges - refuse revenue	83 421	20 573	24.7%	20 580	24.7%	41 153	49.3%	13 843	35.1%	48.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	7 326	1 784	24.4%	1 843	25.2%	3 627	49.5%	1 631	46.5%	13.0%
Interest earned - external investments	4 000	754	18.8%	376	9.4%	1 130	28.3%	2 844	48.5%	(86.8%)
Interest earned - outstanding debtors	6 099	2 745	45.0%	2 873	47.1%	5 619	92.1%	2 193	28.5%	31.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	7 660	729	9.5%	844	11.0%	1 573	20.5%	1 810	91.9%	(53.4%)
Licences and permits	12	3	23.0%	2	18.7%	5	41.7%	4	40.2%	(37.2%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	325 438	161 940	49.8%	160 209	49.2%	322 148	99.0%	116 606	81.7%	37.4%
Other own revenue	19 072	3 664	19.2%	5 456	28.6%	9 120	47.8%	4 875	57.5%	11.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 955 731	512 920	26.2%	522 285	26.7%	1 035 205	52.9%	448 421	50.0%	16.5%
Employee related costs	476 620	113 699	23.9%	120 090	25.2%	233 790	49.1%	134 605	51.9%	(10.8%)
Remuneration of councillors	21 023	5 290	25.2%	4 525	21.5%	9 815	46.7%	4 614	47.3%	(1.9%)
Debt impairment	61 007	3 873	6.3%	51 678	84.7%	55 550	91.1%	35 514	34.7%	45.5%
Depreciation and asset impairment	330 121	112 954	34.2%	102 639	31.1%	215 593	65.3%	8 509	53.1%	1 106.2%
Finance charges	61 899	12 877	20.8%	12 705	20.5%	25 582	41.3%	13 441	101.1%	(5.5%)
Bulk purchases	577 973	162 966	28.2%	129 925	22.5%	292 892	50.7%	102 618	50.1%	26.6%
Other Materials	3 061	567	18.5%	1 358	44.4%	1 925	62.9%	777	44.5%	74.9%
Contracted services	52 490	15 773	30.1%	9 116	17.4%	24 889	47.4%	55 848	50.1%	(83.7%)
Transfers and grants	96 098	26 051	27.1%	26 658	27.7%	52 709	54.8%	39 737	54.1%	(32.9%)
Other expenditure	275 438	58 870	21.4%	63 591	23.1%	122 461	44.5%	52 758	43.4%	20.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(246 057)	(7 988)		(32 469)		(40 457)		(50 343)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(246 057)	(7 988)		(32 469)		(40 457)		(50 343)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(246 057)	(7 988)		(32 469)		(40 457)		(50 343)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(246 057)	(7 988)		(32 469)		(40 457)		(50 343)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(246 057)	(7 988)		(32 469)		(40 457)		(50 343)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	275 667	40 164	14.6%	38 529	14.0%	78 693	28.5%	93 180	33.9%	(58.7%)
National Government	201 110	39 414	19.6%	34 051	16.9%	73 466	36.5%	32 884	22.8%	3.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	201 110	39 414	19.6%	34 051	16.9%	73 466	36.5%	32 884	22.8%	3.5%
Borrowing	41 515	750	1.8%	(750)	(1.8%)	-	-	35 632	93.5%	(102.1%)
Internally generated funds	33 042	-	-	5 227	15.8%	5 227	15.8%	24 663	22.5%	(78.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	275 667	40 164	14.6%	38 529	14.0%	78 693	28.5%	93 180	33.9%	(58.7%)
Governance and Administration	21 371	34	.2%	1 071	5.0%	1 104	5.2%	30 330	50.2%	(96.5%)
Executive & Council	17 604	-	-	1 028	5.8%	1 028	5.8%	29 705	52.6%	(96.5%)
Budget & Treasury Office	943	1	.1%	43	4.5%	44	4.7%	625	45.8%	(93.2%)
Corporate Services	2 824	32	1.1%	-	-	32	1.1%	-	-	-
Community and Public Safety	25 213	719	2.9%	2 208	8.8%	2 926	11.6%	13 641	55.2%	(83.8%)
Community & Social Services	7 933	298	3.8%	1 216	15.3%	1 515	19.1%	8 960	62.6%	(86.4%)
Sport And Recreation	16 225	372	2.3%	991	6.1%	1 363	8.4%	2 734	31.8%	(63.7%)
Public Safety	827	48	5.8%	-	-	48	5.8%	1 423	75.1%	(100.0%)
Housing	100	-	-	-	-	-	-	524	63.9%	(100.0%)
Health	129	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	109 904	19 706	17.9%	25 251	23.0%	44 957	40.9%	23 123	28.0%	9.2%
Planning and Development	32 672	4 324	13.2%	5 908	18.1%	10 232	31.3%	1 887	6.2%	213.1%
Road Transport	77 231	15 382	19.9%	19 343	25.0%	34 725	45.0%	21 236	39.1%	(8.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	119 179	19 705	16.5%	10 000	8.4%	29 705	24.9%	26 085	23.2%	(61.7%)
Electricity	14 936	1 950	13.1%	1 322	8.9%	3 272	21.9%	15 102	58.0%	(91.2%)
Water	98 196	17 397	17.7%	8 678	8.8%	26 075	26.6%	10 496	13.1%	(17.3%)
Waste Water Management	6 047	358	5.9%	-	-	358	5.9%	487	12.8%	(100.0%)
Waste Management	-	-	-	-	-	-	-	(0)	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	1 657 832	480 113	29.0%	464 666	28.0%	944 779	57.0%	380 992	49.9%	22.0%
Property rates, penalties and collection charges	209 979	71 766	34.2%	66 488	31.7%	138 254	65.8%	44 705	44.7%	48.7%
Service charges	903 135	199 781	22.1%	191 357	21.2%	391 138	43.3%	150 512	37.6%	27.1%
Other revenue	28 911	3 664	12.7%	10 454	36.2%	14 118	48.8%	8 391	56.8%	24.6%
Government - operating	325 438	131 314	40.3%	102 745	31.6%	234 059	71.9%	138 387	88.4%	(25.8%)
Government - capital	185 150	69 786	37.7%	89 197	48.2%	158 983	85.9%	34 000	37.8%	162.3%
Interest	5 220	3 803	72.9%	4 424	84.8%	8 227	157.6%	4 997	68.8%	(11.5%)
Dividends	-	-		-		-		-	-	
Payments	(1 442 294)	(506 807)	35.1%	(320 185)	22.2%	(826 991)	57.3%	(461 168)	60.3%	(30.6%)
Suppliers and employees	(1 380 394)	(493 930)	35.8%	(307 480)	22.3%	(801 410)	58.1%	(441 130)	52.6%	(30.3%)
Finance charges	(61 899)	(12 877)	20.8%	(12 705)	20.5%	(25 582)	41.3%	(13 442)	316.2%	(5.5%)
Transfers and grants	-	-		-		-		(6 597)	-	(100.0%)
Net Cash from/(used) Operating Activities	215 539	(26 693)	(12.4%)	144 481	67.0%	117 788	54.6%	(80 176)	(9.4%)	(280.2%)
Cash Flow from Investing Activities										
Receipts	2 012	-	-	-	-	-	-	-	18.7%	-
Proceeds on disposal of PPE	2 012	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(275 635)	(29 620)	10.7%	(49 073)	17.8%	(78 693)	28.5%	(56 546)	18.9%	(13.2%)
Capital assets	(275 635)	(29 620)	10.7%	(49 073)	17.8%	(78 693)	28.5%	(56 546)	18.9%	(13.2%)
Net Cash from/(used) Investing Activities	(273 623)	(29 620)	10.8%	(49 073)	17.9%	(78 693)	28.8%	(56 546)	19.0%	(13.2%)
Cash Flow from Financing Activities										
Receipts	91 649	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	90 517	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 132	-	-	-	-	-	-	-	-	-
Payments	(32 192)	(13 673)	42.5%	(16 870)	52.4%	(30 543)	94.9%	-	-	(100.0%)
Repayment of borrowing	(32 192)	(13 673)	42.5%	(16 870)	52.4%	(30 543)	94.9%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	59 457	(13 673)	(23.0%)	(16 870)	(28.4%)	(30 543)	(51.4%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	1 372	(69 986)	(5 100.2%)	78 538	5 723.4%	8 552	623.2%	(136 722)	(69.9%)	(157.4%)
Cash/cash equivalents at the year begin:	39 182	39 182	100.0%	(30 804)	(78.6%)	39 182	100.0%	83 093	-	(137.1%)
Cash/cash equivalents at the year end:	40 554	(30 804)	(76.0%)	47 734	117.7%	47 734	117.7%	(53 629)	(12.5%)	(189.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 270	4.5%	6 599	2.9%	6 322	2.8%	205 092	89.8%	228 282	24.1%	933	.4%	-	-
Trade and Other Receivables from Exchange Transactions - Electric	29 262	60.8%	6 452	13.4%	1 024	2.1%	11 411	23.7%	48 151	5.1%	25	.1%	-	-
Receivables from Non-exchange Transactions - Property Rates	17 097	10.2%	5 990	3.6%	5 199	3.1%	139 727	83.2%	168 012	17.8%	244	.1%	-	-
Receivables from Exchange Transactions - Waste Water Managem	6 067	3.5%	4 359	2.5%	4 462	2.6%	158 936	91.4%	173 825	18.4%	401	.2%	-	-
Receivables from Exchange Transactions - Waste Management	3 966	4.9%	2 236	2.8%	2 066	2.6%	72 498	89.8%	80 765	8.5%	413	.5%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	274	11.6%	136	5.7%	200	8.5%	1 759	74.3%	2 369	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	861	1.8%	953	2.0%	936	1.9%	45 404	94.3%	48 154	5.1%	91	.2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(24 445)	(12.4%)	5 329	2.7%	3 388	1.7%	212 332	108.0%	196 604	20.8%	4 869	2.5%	-	-
Total By Income Source	43 352	4.6%	32 054	3.4%	23 596	2.5%	847 159	89.5%	946 160	100.0%	6 976	.7%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(7 282)	(48.4%)	816	5.4%	594	4.0%	20 901	139.1%	15 029	1.6%	-	-	-	-
Commercial	14 020	17.1%	6 181	7.6%	2 266	2.8%	59 390	72.6%	81 856	8.7%	37	-	-	-
Households	33 916	4.2%	22 117	2.7%	19 000	2.3%	741 460	90.8%	816 493	86.3%	6 792	.8%	-	-
Other	2 698	8.2%	2 940	9.0%	1 736	5.3%	25 407	77.5%	32 781	3.5%	147	.4%	-	-
Total By Customer Group	43 352	4.6%	32 054	3.4%	23 596	2.5%	847 159	89.5%	946 160	100.0%	6 976	.7%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	34 845	100.0%	-	-	-	-	-	-	34 845	39.2%
Bulk Water	6 481	100.0%	-	-	-	-	-	-	6 481	7.3%
PAYE deductions	6 269	100.0%	-	-	-	-	-	-	6 269	7.0%
VAT (output less input)	4 878	100.0%	-	-	-	-	-	-	4 878	5.5%
Pensions / Retirement	13 363	100.0%	-	-	-	-	-	-	13 363	15.0%
Loan repayments	16 832	100.0%	-	-	-	-	-	-	16 832	18.9%
Trade Creditors	4 572	85.6%	318	6.0%	125	2.3%	326	6.1%	5 341	6.0%
Auditor-General	977	100.0%	-	-	-	-	-	-	977	1.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	88 217	99.1%	318	.4%	125	.1%	326	.4%	88 986	100.0%

Contact Details

Municipal Manager	Mr B.E Mswane	034 328 7750
Financial Manager	Mr S Nkosi	034 328 7752

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EMADLANGENI (KZN253)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	75 035	18 799	25.1%	18 657	24.9%	37 455	49.9%	14 214	56.0%	31.3%
Property rates	15 032	3 585	23.8%	3 573	23.8%	7 158	47.6%	1 274	78.0%	180.5%
Property rates - penalties and collection charges	2 798	482	17.2%	472	16.9%	953	34.1%	574	40.9%	(17.9%)
Service charges - electricity revenue	14 751	3 236	21.9%	3 156	21.4%	6 392	43.3%	2 717	43.0%	16.1%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 587	364	22.9%	354	22.3%	718	45.2%	348	46.3%	1.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 193	209	9.6%	240	10.9%	449	20.5%	199	20.2%	20.8%
Interest earned - external investments	1 554	284	18.3%	373	24.0%	658	42.3%	429	65.5%	(12.9%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	352	99	28.1%	108	30.8%	207	58.8%	102	72.2%	5.8%
Licences and permits	1 427	231	16.2%	181	12.7%	412	28.8%	180	29.0%	.5%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	28 376	10 130	35.7%	10 145	35.8%	20 275	71.5%	7 681	66.1%	32.1%
Other own revenue	6 965	180	2.6%	54	.8%	234	3.4%	710	15.2%	(92.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	73 335	15 600	21.3%	17 670	24.1%	33 270	45.4%	20 920	51.4%	(15.5%)
Employee related costs	26 659	5 386	20.2%	6 812	25.6%	12 198	45.8%	5 205	41.1%	30.9%
Remuneration of councillors	3 013	600	19.9%	754	25.0%	1 354	44.9%	446	41.5%	69.2%
Debt impairment	2 416	-	-	-	-	-	-	1 520	66.0%	(100.0%)
Depreciation and asset impairment	5 808	-	-	-	-	-	-	3 698	69.9%	(100.0%)
Finance charges	101	-	-	44	43.6%	44	43.6%	47	46.6%	(6.6%)
Bulk purchases	12 199	4 004	32.8%	1 598	13.1%	5 602	45.9%	2 111	55.1%	(24.3%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	1 100	621	56.4%	1 325	120.4%	1 945	176.8%	712	94.1%	86.1%
Transfers and grants	-	-	-	-	-	-	-	1 050	-	(100.0%)
Other expenditure	22 039	4 989	22.6%	7 137	32.4%	12 126	55.0%	6 133	44.7%	16.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 700	3 199		986		4 186		(6 706)		
Transfers recognised - capital	26 913	5 199	19.3%	1 220	4.5%	6 419	23.9%	3 802	38.4%	(67.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 613	8 398		2 207		10 605		(2 904)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	28 613	8 398		2 207		10 605		(2 904)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 613	8 398		2 207		10 605		(2 904)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 613	8 398		2 207		10 605		(2 904)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	25 222	5 140	20.4%	2 789	11.1%	7 928	31.4%	3 025	24.1%	(7.8%)
National Government	16 122	5 140	31.9%	2 789	17.3%	7 928	49.2%	3 025	31.7%	(7.8%)
Provincial Government	8 200	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	24 322	5 140	21.1%	2 789	11.5%	7 928	32.6%	3 025	31.7%	(7.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	900	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	25 222	5 140	20.4%	2 789	11.1%	7 928	31.4%	3 025	24.1%	(7.8%)
Governance and Administration	16 522	5 140	31.1%	2 789	16.9%	7 928	48.0%	3 025	53.6%	(7.8%)
Executive & Council	8 372	5 140	61.4%	2 789	33.3%	7 928	94.7%	3 025	54.8%	(7.8%)
Budget & Treasury Office	8 100	-	-	-	-	-	-	-	-	-
Corporate Services	50	-	-	-	-	-	-	-	-	-
Community and Public Safety	100	-	-	-	-	-	-	-	-	-
Community & Social Services	100	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	500	-	-	-	-	-	-	-	-	-
Planning and Development	450	-	-	-	-	-	-	-	-	-
Road Transport	50	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	8 100	-	-	-	-	-	-	-	-	-
Electricity	8 100	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	101 948	28 640	28.1%	23 357	22.9%	51 997	51.0%	24 246	82.0%	(3.7%)
Property rates, penalties and collection charges	17 830	1 591	8.9%	3 364	18.9%	4 955	27.8%	1 334	79.7%	152.1%
Service charges	16 338	2 457	15.0%	2 165	13.3%	4 621	28.3%	2 197	56.6%	(1.5%)
Other revenue	10 937	1 041	9.5%	407	3.7%	1 447	13.2%	3 289	170.7%	(87.6%)
Government - operating	28 376	11 967	42.2%	8 435	29.7%	20 402	71.9%	7 315	77.7%	15.3%
Government - capital	26 913	11 300	42.0%	8 613	32.0%	19 913	74.0%	9 683	84.4%	(11.1%)
Interest	1 554	284	18.3%	373	24.0%	658	42.3%	429	65.5%	(12.9%)
Dividends	-	-		-		-		-		
Payments	(65 112)	(22 195)	34.1%	(12 545)	19.3%	(34 741)	53.4%	(27 372)	102.4%	(54.2%)
Suppliers and employees	(60 312)	(22 195)	36.8%	(12 501)	20.7%	(34 697)	57.5%	(27 325)	102.6%	(54.2%)
Finance charges	(101)	-	-	(44)	43.6%	(44)	43.6%	(47)	46.6%	(6.6%)
Transfers and grants	(4 700)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	36 836	6 445	17.5%	10 812	29.4%	17 256	46.8%	(3 125)	23.9%	(445.9%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(25 222)	(6 065)	24.0%	(3 238)	12.8%	(9 303)	36.9%	(3 353)	31.2%	(3.4%)
Capital assets	(25 222)	(6 065)	24.0%	(3 238)	12.8%	(9 303)	36.9%	(3 353)	31.2%	(3.4%)
Net Cash from/(used) Investing Activities	(25 222)	(6 065)	24.0%	(3 238)	12.8%	(9 303)	36.9%	(3 353)	31.2%	(3.4%)
Cash Flow from Financing Activities										
Receipts	-	(2)	-	(37)	-	(39)	-	-	(51.3%)	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(2)	-	(37)	-	(39)	-	-	(51.3%)	(100.0%)
Payments	(52)	-	-	(30)	57.0%	(30)	57.0%	(27)	157.3%	11.3%
Repayment of borrowing	(52)	-	-	(30)	57.0%	(30)	57.0%	(27)	157.3%	11.3%
Net Cash from/(used) Financing Activities	(52)	(2)	4.3%	(67)	127.4%	(69)	131.7%	(27)	170.0%	148.8%
Net Increase/(Decrease) in cash held	11 562	377	3.3%	7 507	64.9%	7 884	68.2%	(6 505)	55.9%	(215.4%)
Cash/cash equivalents at the year begin:	22 186	6 645	30.0%	7 022	31.7%	6 645	30.0%	11 675	119.2%	(39.9%)
Cash/cash equivalents at the year end:	33 748	7 022	20.8%	14 529	43.1%	14 529	43.1%	5 170	393.0%	181.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	(0)	100.0%	(0)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	856	9.2%	415	4.4%	407	4.4%	7 655	82.0%	9 333	35.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 185	8.9%	1 057	7.9%	986	7.4%	10 133	75.8%	13 360	50.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	134	4.7%	110	3.8%	93	3.2%	2 532	88.2%	2 869	10.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	43	7.4%	29	4.9%	12	2.1%	502	85.6%	586	2.2%	-	-	-	-
Interest on Arrear Debtor Accounts	160	3.0%	155	2.9%	152	2.9%	4 866	91.2%	5 334	20.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(82)	1.6%	(179)	3.5%	(3 588)	70.8%	(1 221)	24.1%	(5 069)	(19.2%)	-	-	-	-
Total By Income Source	2 297	8.7%	1 587	6.0%	(1 937)	(7.3%)	24 466	92.6%	26 413	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	970	88.5%	765	69.8%	(2 670)	(243.8%)	2 031	185.4%	1 095	4.1%	-	-	-	-
Commercial	473	9.8%	151	3.1%	139	2.9%	4 081	84.2%	4 844	18.3%	-	-	-	-
Households	492	5.3%	378	4.1%	314	3.4%	8 067	87.2%	9 251	35.0%	-	-	-	-
Other	363	3.2%	293	2.6%	280	2.5%	10 287	91.7%	11 223	42.5%	-	-	-	-
Total By Customer Group	2 297	8.7%	1 587	6.0%	(1 937)	(7.3%)	24 466	92.6%	26 413	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(27)	(7.2%)	537	142.2%	-	-	(132)	(35.0%)	378	77.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	62	55.5%	-	-	39	34.7%	11	9.8%	112	22.9%
Total	35	7.1%	537	109.6%	39	8.0%	(121)	(24.7%)	490	100.0%

Contact Details

Municipal Manager	Mr Mtshali SF	034 331 3041
Financial Manager	Mr W Mtusva	034 331 3041

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DANNHAUSER (KZN254)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	126 863	36 150	28.5%	32 749	25.8%	68 899	54.3%	32 106	98.1%	2.0%
Property rates	17 617	3 870	22.0%	4 325	24.5%	8 195	46.5%	4 033	79.5%	7.2%
Property rates - penalties and collection charges	169	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 048	371	35.4%	112	10.7%	483	46.1%	177	43.2%	(36.7%)
Service charges - other	-	(70)	-	-	-	(70)	-	-	-	-
Rental of facilities and equipment	210	16	7.4%	114	54.5%	130	61.9%	45	40.0%	156.9%
Interest earned - external investments	3 000	553	18.4%	1 085	36.2%	1 638	54.6%	547	126.3%	98.4%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	350	118	33.8%	207	59.3%	326	93.1%	18	14.1%	1 072.2%
Licences and permits	1 246	446	35.8%	488	39.2%	934	75.0%	172	42.4%	183.1%
Agency services	-	58	-	-	-	58	-	-	-	-
Transfers recognised - operational	79 376	30 505	38.4%	26 200	33.0%	56 705	71.4%	25 027	120.6%	4.7%
Other own revenue	23 847	282	1.2%	218	.9%	500	2.1%	2 088	15.0%	(89.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	99 245	19 849	20.0%	26 474	26.7%	46 323	46.7%	20 971	41.3%	26.2%
Employee related costs	34 075	5 451	16.0%	6 016	17.7%	11 467	33.7%	7 356	44.4%	(18.2%)
Remuneration of councillors	7 925	2 098	26.5%	1 552	19.6%	3 650	46.1%	1 528	40.5%	1.6%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 500	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	229	-	-	-	229	-	-	-	-
Other Materials	5 780	568	9.8%	996	17.2%	1 564	27.1%	1 706	55.3%	(41.6%)
Contracted services	8 147	7 304	89.7%	5 190	63.7%	12 494	153.4%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	35 818	4 199	11.7%	12 720	35.5%	16 919	47.2%	10 235	41.7%	24.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	145	-	(100.0%)
Surplus/(Deficit)	27 619	16 300		6 275		22 576		11 136		
Transfers recognised - capital	21 767	-	-	8 540	39.2%	8 540	39.2%	8 000	115.1%	6.7%
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets	29 586	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	78 971	16 300		14 815		31 115		19 136		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	78 971	16 300		14 815		31 115		19 136		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	78 971	16 300		14 815		31 115		19 136		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	78 971	16 300		14 815		31 115		19 136		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	51 353	15 367	29.9%	6 893	13.4%	22 260	43.3%	14 802	80.7%	(53.4%)
National Government	21 767	5 908	27.1%	6 714	30.8%	12 621	58.0%	10 544	83.6%	(36.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 767	5 908	27.1%	6 714	30.8%	12 621	58.0%	10 544	83.6%	(36.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	29 586	9 459	32.0%	179	.6%	9 638	32.6%	4 258	76.2%	(95.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	51 353	15 367	29.9%	6 893	13.4%	22 260	43.3%	14 802	80.7%	(53.4%)
Governance and Administration	49 703	15 172	30.5%	6 882	13.8%	22 054	44.4%	14 460	85.0%	(52.4%)
Executive & Council	6 000	7 054	117.6%	130	2.2%	7 184	119.7%	293	102.3%	(55.7%)
Budget & Treasury Office	732	26	3.6%	3	.4%	29	4.0%	-	20.9%	(100.0%)
Corporate Services	42 971	8 091	18.8%	6 750	15.7%	14 841	34.5%	14 167	84.9%	(52.4%)
Community and Public Safety	1 550	167	10.8%	11	.7%	177	11.4%	342	21.5%	(96.9%)
Community & Social Services	1 050	167	15.9%	11	1.0%	177	16.9%	26	14.9%	(59.4%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	500	-	-	-	-	-	-	316	37.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	100	28	28.3%	-	-	28	28.3%	-	-	-
Planning and Development	100	28	28.3%	-	-	28	28.3%	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	122 057	46	-	47	-	93	.1%	20 658	59.8%	(99.8%)
Property rates, penalties and collection charges	13 551	1	-	8	.1%	9	.1%	6 475	124.1%	(99.9%)
Service charges	1 048	0	-	0	-	0	-	45	11.6%	(99.9%)
Other revenue	25 082	5	-	1	-	6	-	5 595	52.9%	(100.0%)
Government - operating	79 376	34	-	26	-	59	.1%	-	50.3%	(100.0%)
Government - capital		5	-	12	-	17	-	8 000	72.9%	(99.9%)
Interest	3 000	1	-	1	-	2	.1%	542	125.7%	(99.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	-	(18)	-	(28)	-	(46)	-	(25 829)	33.8%	(99.9%)
Suppliers and employees	-	(18)	-	(28)	-	(46)	-	(25 829)	56.2%	(99.9%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	122 057	28	-	19	-	47	-	(5 171)	(221.7%)	(100.4%)
Cash Flow from Investing Activities										
Receipts	-	(416)	-	24	-	(392)	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	(2)	-	24	-	22	-	-	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(414)	-	-	-	(414)	-	-	-	-
Payments	-	(6)	-	(14)	-	(19)	-	-	-	(100.0%)
Capital assets	-	(6)	-	(14)	-	(19)	-	-	-	(100.0%)
Net Cash from/(used) Investing Activities	-	(422)	-	11	-	(411)	-	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	202	-	2 295	-	2 498	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	202	-	2 295	-	2 498	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	202	-	2 295	-	2 498	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	122 057	(191)	(.2%)	2 325	1.9%	2 134	1.7%	(5 171)	765.8%	(145.0%)
Cash/cash equivalents at the year begin:	-	-	-	(191)	-	-	-	33 465	-	(100.6%)
Cash/cash equivalents at the year end:	122 057	(191)	(.2%)	2 134	1.7%	2 134	1.7%	28 293	765.8%	(92.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 334	7.2%	625	3.4%	600	3.2%	16 030	86.2%	18 590	90.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	90	2.3%	80	2.1%	75	2.0%	3 575	93.6%	3 820	18.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	3.9%	3	2.2%	4	2.3%	139	91.6%	152	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 386)	67.6%	(333)	16.3%	(2 055)	100.3%	1 725	(84.1%)	(2 050)	(10.0%)	-	-	-	-
Total By Income Source	44	.2%	375	1.8%	(1 375)	(6.7%)	21 469	104.7%	20 513	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(655)	(38.8%)	(241)	(14.3%)	(1 571)	(93.0%)	4 158	246.0%	1 690	8.2%	-	-	-	-
Commercial	229	6.5%	136	3.9%	20	.6%	3 115	89.0%	3 500	17.1%	-	-	-	-
Households	338	2.6%	396	3.1%	267	2.1%	11 968	92.3%	12 969	63.2%	-	-	-	-
Other	133	5.6%	83	3.5%	(91)	(3.9%)	2 228	94.7%	2 353	11.5%	-	-	-	-
Total By Customer Group	44	.2%	375	1.8%	(1 375)	(6.7%)	21 469	104.7%	20 513	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	366	100.0%	-	-	-	-	-	-	366	36.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	389	100.0%	-	-	-	-	-	-	389	38.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	114	44.0%	43	16.7%	26	10.0%	76	29.3%	258	25.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	869	85.7%	43	4.3%	26	2.5%	76	7.5%	1 013	100.0%

Contact Details

Municipal Manager	Mr W B Nkosi	034 621 2666
Financial Manager	Mrs D Mohapi	034 621 2666

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: AMAJUBA (DC25)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	161 781	63 540	39.3%	63 099	39.0%	126 638	78.3%	53 945	71.6%	17.0%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	19 284	4 686	24.3%	5 479	28.4%	10 165	52.7%	4 083	61.7%	34.2%
Service charges - sanitation revenue	3 382	754	22.3%	1 075	31.8%	1 828	54.1%	550	52.4%	95.4%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	200	55	27.6%	65	32.7%	121	60.3%	77	48.8%	(14.7%)
Interest earned - external investments	800	182	22.8%	1 161	145.1%	1 343	167.9%	126	93.6%	824.1%
Interest earned - outstanding debtors	2 423	763	31.5%	843	34.8%	1 606	66.3%	594	86.0%	42.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	30	-	116	-	146	-	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	133 598	53 816	40.3%	52 856	39.6%	106 672	79.8%	40 158	73.9%	31.6%
Other own revenue	2 095	624	29.8%	1 504	71.8%	2 128	101.6%	8 358	64.8%	(82.0%)
Gains on disposal of PPE	-	2 630	-	-	-	2 630	-	-	-	-
Operating Expenditure	172 169	35 421	20.6%	47 437	27.6%	82 858	48.1%	50 367	53.8%	(5.8%)
Employee related costs	78 897	21 973	27.9%	19 359	24.5%	41 332	52.4%	21 012	47.5%	(7.9%)
Remuneration of councillors	5 174	1 071	20.7%	1 386	26.8%	2 458	47.5%	1 095	37.8%	26.6%
Debt impairment	5 820	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	26 367	-	-	13 184	50.0%	13 184	50.0%	6 415	478.5%	105.5%
Finance charges	762	1 556	204.3%	4	.5%	1 559	204.7%	-	-	(100.0%)
Bulk purchases	20 000	2 529	12.6%	3 798	19.0%	6 327	31.6%	6 963	73.2%	(45.5%)
Other Materials	-	743	-	83	-	825	-	-	-	(100.0%)
Contracted services	10 350	-	-	4 135	39.9%	4 135	39.9%	5 026	68.1%	(17.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	24 799	7 549	30.4%	5 490	22.1%	13 039	52.6%	9 856	40.0%	(44.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(10 388)	28 119		15 661		43 780		3 578		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(10 388)	28 119		15 661		43 780		3 578		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(10 388)	28 119		15 661		43 780		3 578		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(10 388)	28 119		15 661		43 780		3 578		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(10 388)	28 119		15 661		43 780		3 578		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	91 041	7 371	8.1%	22 409	24.6%	29 780	32.7%	20 681	37.5%	8.4%
National Government	91 041	6 832	7.5%	22 409	24.6%	29 241	32.1%	20 643	42.7%	8.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	91 041	6 832	7.5%	22 409	24.6%	29 241	32.1%	20 643	42.7%	8.6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	539	-	0	-	539	-	38	3.6%	(99.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	91 041	7 371	8.1%	22 409	24.6%	29 780	32.7%	20 681	37.5%	8.4%
Governance and Administration	-	52	-	-	-	52	-	29	.3%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	29	57.2%	(100.0%)
Corporate Services	-	52	-	-	-	52	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	779	-	0	-	779	-	10	5.4%	(98.8%)
Planning and Development	-	-	-	-	-	-	-	10	5.4%	(100.0%)
Road Transport	-	779	-	0	-	779	-	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	91 041	6 539	7.2%	22 409	24.6%	28 948	31.8%	20 643	42.7%	8.6%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	91 041	6 539	7.2%	22 409	24.6%	28 948	31.8%	20 643	42.7%	8.6%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	252 241	99 998	39.6%	67 666	26.8%	167 664	66.5%	61 169	66.7%	10.6%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	15 413	4 510	29.3%	6 553	42.5%	11 063	71.8%	5 503	50.2%	19.1%
Other revenue	8 966	4 938	55.1%	334	3.7%	5 272	58.8%	755	6.8%	(55.8%)
Government - operating	133 598	57 155	42.8%	35 076	26.3%	92 231	69.0%	31 284	65.8%	12.1%
Government - capital	91 041	32 820	36.0%	24 700	27.1%	57 520	63.2%	22 913	86.4%	7.8%
Interest	3 223	575	17.8%	1 003	31.1%	1 578	49.0%	714	73.1%	40.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(172 169)	(67 595)	39.3%	(32 789)	19.0%	(100 384)	58.3%	(23 154)	65.1%	41.6%
Suppliers and employees	(171 408)	(67 595)	39.4%	(32 786)	19.1%	(100 381)	58.6%	(23 154)	66.6%	41.6%
Finance charges	(762)	-	-	(4)	.5%	(4)	.5%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	80 072	32 403	40.5%	34 877	43.6%	67 280	84.0%	38 016	70.5%	(8.3%)
Cash Flow from Investing Activities										
Receipts	-	2 998	-	-	-	2 998	-	-	-	-
Proceeds on disposal of PPE	-	2 998	-	-	-	2 998	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(91 041)	(7 371)	8.1%	(10 711)	11.8%	(18 081)	19.9%	(15 885)	31.5%	(32.6%)
Capital assets	(91 041)	(7 371)	8.1%	(10 711)	11.8%	(18 081)	19.9%	(15 885)	31.5%	(32.6%)
Net Cash from/(used) Investing Activities	(91 041)	(4 373)	4.8%	(10 711)	11.8%	(15 084)	16.6%	(15 885)	32.0%	(32.6%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(10 969)	28 030	(255.5%)	24 166	(220.3%)	52 196	(475.8%)	22 131	1 482.8%	9.2%
Cash/cash equivalents at the year begin:	(16 934)	17 990	(106.2%)	46 020	(271.8%)	17 990	(106.2%)	491	43.9%	9 272.7%
Cash/cash equivalents at the year end:	(27 903)	46 020	(164.9%)	70 186	(251.5%)	70 186	(251.5%)	22 622	1 225.4%	210.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 013	7.3%	1 264	4.6%	1 480	5.3%	22 901	82.8%	27 658	71.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	339	4.2%	411	5.1%	518	6.4%	6 850	84.4%	8 117	20.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20	.7%	20	.7%	20	.7%	2 919	98.0%	2 978	7.7%	-	-	-	-
Total By Income Source	2 372	6.1%	1 694	4.4%	2 018	5.2%	32 669	84.3%	38 753	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	977	27.2%	113	3.1%	73	2.0%	2 425	67.6%	3 589	9.3%	-	-	-	-
Commercial	109	7.5%	116	8.0%	66	4.6%	1 163	80.0%	1 454	3.8%	-	-	-	-
Households	1 286	3.8%	1 465	4.3%	1 878	5.6%	29 080	86.3%	33 710	87.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 372	6.1%	1 694	4.4%	2 018	5.2%	32 669	84.3%	38 753	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	5 760	19.1%	2 356	7.8%	22 035	73.1%	30 152	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	5 760	19.1%	2 356	7.8%	22 035	73.1%	30 152	100.0%

Contact Details

Municipal Manager	Mr SR Mathobela	034 329 7256
Financial Manager	Mr WJM MNGOMEZULU	034 329 7287

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EDUMBE (KZN261)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	128 798	32 153	25.0%	30 843	23.9%	62 996	48.9%	26 476	53.9%	16.5%
Property rates	18 408	2 012	10.9%	2 061	11.2%	4 073	22.1%	1 842	56.9%	11.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	25 515	3 723	14.6%	3 491	13.7%	7 214	28.3%	3 780	33.2%	(7.7%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5 838	1 473	25.2%	1 401	24.0%	2 874	49.2%	1 375	49.4%	1.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 710	29	1.7%	39	2.3%	69	4.0%	1 418	98.0%	(97.2%)
Interest earned - external investments	402	76	18.8%	-	-	76	18.8%	8	12.5%	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 962	140	7.1%	101	5.1%	241	12.3%	139	12.6%	(27.2%)
Licences and permits	1 067	176	16.5%	192	18.0%	368	34.5%	166	44.1%	15.3%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	62 659	24 293	38.8%	14 524	23.2%	38 818	62.0%	17 620	65.6%	(17.6%)
Other own revenue	11 236	231	2.1%	2 001	17.8%	2 232	19.9%	127	6.0%	1 480.6%
Gains on disposal of PPE	-	-	-	7 033	-	7 033	-	-	-	(100.0%)
Operating Expenditure	127 198	21 831	17.2%	30 084	23.7%	51 916	40.8%	20 127	40.6%	49.5%
Employee related costs	45 887	11 087	24.2%	11 768	25.6%	22 854	49.8%	9 967	49.4%	18.1%
Remuneration of councillors	4 951	1 313	26.5%	1 306	26.4%	2 619	52.9%	1 189	48.9%	9.9%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 621	-	-	-	-	-	-	-	-	-
Finance charges	-	158	-	85	-	243	-	85	88.8%	-
Bulk purchases	18 000	4 527	25.2%	2 514	14.0%	7 042	39.1%	1 154	41.5%	117.9%
Other Materials	6 630	69	1.0%	-	-	69	1.0%	54	1.4%	(100.0%)
Contracted services	4 740	987	20.8%	963	20.3%	1 950	41.1%	257	18.5%	274.7%
Transfers and grants	250	-	-	7 033	2 813.1%	7 033	2 813.1%	-	-	(100.0%)
Other expenditure	43 120	3 690	8.6%	6 416	14.9%	10 106	23.4%	7 422	39.6%	(13.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 600	10 322		759		11 081		6 349		
Transfers recognised - capital	34 360	14 456	42.1%	71	.2%	14 527	42.3%	7 347	21.2%	(99.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	35 960	24 778		830		25 608		13 696		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	35 960	24 778		830		25 608		13 696		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	35 960	24 778		830		25 608		13 696		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	35 960	24 778		830		25 608		13 696		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	35 960	13 657	38.0%	6 581	18.3%	20 238	56.3%	4 454	33.5%	47.8%
National Government	35 960	13 657	38.0%	6 581	18.3%	20 238	56.3%	4 454	31.0%	47.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 960	13 657	38.0%	6 581	18.3%	20 238	56.3%	4 454	38.0%	47.8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	35 960	13 657	38.0%	6 581	18.3%	20 238	56.3%	4 454	33.5%	47.8%
Governance and Administration	1 600	-	-	-	-	-	-	-	-	-
Executive & Council	250	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	150	-	-	-	-	-	-	-	-	-
Corporate Services	1 200	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	2 293	34.7%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	2 293	37.3%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 360	10 425	63.7%	2 404	14.7%	12 829	78.4%	1 092	12.6%	120.2%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	16 360	10 425	63.7%	2 404	14.7%	12 829	78.4%	1 092	12.6%	120.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	18 000	3 232	18.0%	4 177	23.2%	7 410	41.2%	1 069	49.3%	290.8%
Electricity	18 000	3 232	18.0%	4 177	23.2%	7 410	41.2%	1 069	49.3%	290.8%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	163 158	66 125	40.5%	38 949	23.9%	105 074	64.4%	44 900	83.4%	(13.3%)
Property rates, penalties and collection charges	18 408	1 591	8.6%	2 822	15.3%	4 413	24.0%	538	15.2%	424.5%
Service charges	31 353	3 133	10.0%	3 084	9.8%	6 217	19.8%	2 978	31.1%	3.6%
Other revenue	15 975	14 029	87.8%	6 794	42.5%	20 823	130.3%	10 246	1 136.1%	(33.7%)
Government - operating	62 659	26 200	41.8%	18 078	28.9%	44 278	70.7%	18 547	70.6%	(2.5%)
Government - capital	34 360	21 088	61.4%	8 133	23.7%	29 221	85.0%	12 570	88.8%	(35.3%)
Interest	402	84	20.9%	39	9.6%	123	30.5%	21	55.4%	83.0%
Dividends	-	-		-		-		-		
Payments	(127 199)	(61 888)	48.7%	(36 210)	28.5%	(98 097)	77.1%	(44 895)	107.8%	(19.3%)
Suppliers and employees	(118 588)	(61 877)	52.2%	(36 196)	30.5%	(98 074)	82.7%	(44 880)	108.2%	(19.3%)
Finance charges	(3 621)	(10)	.3%	(13)	.4%	(24)	.7%	(14)	16.6%	(7.2%)
Transfers and grants	(4 990)	-		-		-		-		
Net Cash from/(used) Operating Activities	35 959	4 237	11.8%	2 739	7.6%	6 976	19.4%	5	.6%	53 851.3%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(34 360)	(4 175)	12.2%	-	-	(4 175)	12.2%	-	-	-
Capital assets	(34 360)	(4 175)	12.2%	-	-	(4 175)	12.2%	-	-	-
Net Cash from/(used) Investing Activities	(34 360)	(4 175)	12.2%	-	-	(4 175)	12.2%	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 599	63	3.9%	2 739	171.3%	2 802	175.2%	5	(2.9%)	53 851.3%
Cash/cash equivalents at the year begin:	1 092	112	10.2%	174	16.0%	112	10.2%	254	5.0%	(31.2%)
Cash/cash equivalents at the year end:	2 691	174	6.5%	2 914	108.3%	2 914	108.3%	259	(5.3%)	1 026.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	623	8.1%	1 165	15.1%	426	5.5%	5 501	71.3%	7 715	7.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	629	2.3%	659	2.4%	578	2.1%	25 253	93.1%	27 118	26.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	599	.9%	551	.8%	488	.7%	66 986	97.6%	68 624	66.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	(7)	100.0%	(7)	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(14)	1.8%	(137)	18.0%	(261)	34.1%	(352)	46.1%	(764)	(.7%)	-	-	-	-
Total By Income Source	1 836	1.8%	2 238	2.2%	1 232	1.2%	97 381	94.8%	102 687	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	186	1.8%	142	1.3%	(72)	(.7%)	10 329	97.6%	10 585	10.3%	-	-	-	-
Commercial	664	10.7%	624	10.0%	132	2.1%	4 792	77.1%	6 212	6.0%	-	-	-	-
Households	704	1.0%	737	1.0%	646	.9%	68 562	97.0%	70 649	68.8%	-	-	-	-
Other	282	1.9%	736	4.8%	525	3.4%	13 698	89.9%	15 241	14.8%	-	-	-	-
Total By Customer Group	1 836	1.8%	2 238	2.2%	1 232	1.2%	97 381	94.8%	102 687	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	1 469	99.9%	-	-	1	.1%	1 471	28.2%
Bulk Water	-	-	-	-	-	-	14	100.0%	14	.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	991	26.6%	626	16.8%	95	2.6%	2 008	54.0%	3 721	71.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	991	19.0%	2 096	40.3%	95	1.8%	2 024	38.9%	5 206	100.0%

Contact Details

Municipal Manager	Mr TV Mkhize	034 995 1650
Financial Manager	Mr S Mngwengwe	034 995 1650

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UPHONGOLO (KZN262)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	188 899	59 642	31.6%	56 399	29.9%	116 040	61.4%	52 244	53.5%	8.0%
Property rates	26 162	3 135	12.0%	9 416	36.0%	12 551	48.0%	8 074	43.6%	16.6%
Property rates - penalties and collection charges	-	0	-	-	-	0	-	0	-	(100.0%)
Service charges - electricity revenue	36 402	7 822	21.5%	8 264	22.7%	16 087	44.2%	8 243	44.5%	.3%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	9 010	2 335	25.9%	2 340	26.0%	4 676	51.9%	2 148	49.9%	9.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	674	181	26.8%	193	28.6%	373	55.4%	159	23.0%	21.1%
Interest earned - external investments	1 968	461	23.4%	294	15.0%	756	38.4%	249	37.0%	18.1%
Interest earned - outstanding debtors	5 458	1 723	31.6%	1 782	32.7%	3 505	64.2%	1 522	47.1%	17.1%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	441	41	9.4%	62	14.0%	103	23.4%	24	13.1%	156.5%
Licences and permits	1 611	354	22.0%	320	19.9%	674	41.8%	396	42.0%	(19.0%)
Agency services	806	200	24.8%	186	23.1%	386	47.9%	189	47.2%	(1.8%)
Transfers recognised - operational	105 326	43 194	41.0%	33 404	31.7%	76 598	72.7%	30 766	60.2%	8.6%
Other own revenue	1 041	195	18.8%	136	13.1%	331	31.8%	474	63.1%	(71.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	196 749	47 322	24.1%	50 938	25.9%	98 260	49.9%	50 127	44.6%	1.6%
Employee related costs	66 760	17 514	26.2%	17 460	26.2%	34 974	52.4%	15 047	46.1%	16.0%
Remuneration of councillors	8 277	2 037	24.6%	2 018	24.4%	4 055	49.0%	1 810	47.0%	11.5%
Debt impairment	10 084	2 521	25.0%	2 521	25.0%	5 042	50.0%	4 730	50.0%	(46.7%)
Depreciation and asset impairment	8 803	2 201	25.0%	2 201	25.0%	4 401	50.0%	3 916	50.0%	(43.8%)
Finance charges	1 106	23	2.1%	31	2.8%	54	4.9%	103	9.6%	(69.7%)
Bulk purchases	27 021	7 644	28.3%	5 900	21.8%	13 544	50.1%	6 097	51.8%	(3.2%)
Other Materials	11 798	787	6.7%	896	7.6%	1 683	14.3%	1 591	24.4%	(43.7%)
Contracted services	17 109	5 028	29.4%	5 999	35.1%	11 027	64.4%	7 395	61.4%	(18.9%)
Transfers and grants	4 948	-	-	-	-	-	-	-	-	-
Other expenditure	40 844	9 568	23.4%	13 912	34.1%	23 480	57.5%	9 437	37.8%	47.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(7 850)	12 319		5 461		17 780		2 118		
Transfers recognised - capital	65 640	11 144	17.0%	12 246	18.7%	23 390	35.6%	10 378	58.1%	18.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	57 790	23 463		17 707		41 170		12 495		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	57 790	23 463		17 707		41 170		12 495		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	57 790	23 463		17 707		41 170		12 495		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	57 790	23 463		17 707		41 170		12 495		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	82 408	9 582	11.6%	11 401	13.8%	20 983	25.5%	23 753	60.7%	(52.0%)
National Government	58 779	6 141	10.4%	9 037	15.4%	15 178	25.8%	21 125	76.1%	(57.2%)
Provincial Government	6 861	3 216	46.9%	2 124	31.0%	5 340	77.8%	1 192	-	78.2%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	65 640	9 357	14.3%	11 161	17.0%	20 518	31.3%	22 317	84.2%	(50.0%)
Borrowing	10 800	-	-	-	-	-	-	-	-	-
Internally generated funds	5 968	225	3.8%	240	4.0%	465	7.8%	1 436	42.4%	(83.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	82 408	9 582	11.6%	11 401	13.8%	20 983	25.5%	23 753	60.7%	(52.0%)
Governance and Administration	13 632	225	1.6%	240	1.8%	465	3.4%	1 436	15.9%	(83.3%)
Executive & Council	900	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2 500	-	-	-	-	-	-	3	.6%	(100.0%)
Corporate Services	10 232	225	2.2%	240	2.3%	465	4.5%	1 433	16.5%	(83.2%)
Community and Public Safety	900	-	-	847	94.1%	847	94.1%	-	-	(100.0%)
Community & Social Services	350	-	-	847	242.0%	847	242.0%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	550	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	40 815	5 716	14.0%	7 918	19.4%	13 633	33.4%	9 147	51.5%	(13.4%)
Planning and Development	40 779	5 716	14.0%	7 300	17.9%	13 016	31.9%	9 147	55.3%	(20.2%)
Road Transport	36	-	-	618	1 715.7%	618	1 715.7%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	26 861	3 641	13.6%	2 396	8.9%	6 038	22.5%	13 170	115.9%	(81.8%)
Electricity	26 861	3 641	13.6%	2 396	8.9%	6 038	22.5%	13 170	130.1%	(81.8%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	200	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	238 207	78 913	33.1%	82 477	34.6%	161 389	67.8%	59 460	71.1%	38.7%
Property rates, penalties and collection charges	16 482	3 508	21.3%	7 075	42.9%	10 583	64.2%	6 672	38.5%	6.0%
Service charges	38 827	9 389	24.2%	9 965	25.7%	19 355	49.8%	8 661	50.9%	15.1%
Other revenue	4 547	4 069	89.5%	9 353	205.7%	13 422	295.2%	3 337	333.3%	180.3%
Government - operating	105 326	43 498	41.3%	31 488	29.9%	74 986	71.2%	37 290	75.3%	(15.6%)
Government - capital	65 640	18 000	27.4%	24 000	36.6%	42 000	64.0%	3 500	67.6%	585.7%
Interest	7 385	448	6.1%	596	8.1%	1 044	14.1%	-	.6%	(100.0%)
Dividends	-	-		-		-		-		
Payments	(154 607)	(108 627)	70.3%	(86 387)	55.9%	(195 014)	126.1%	(55 958)	68.3%	54.4%
Suppliers and employees	(148 554)	(108 627)	73.1%	(86 238)	58.1%	(194 865)	131.2%	(55 955)	70.2%	54.1%
Finance charges	(1 106)	-	-	-	-	-	-	(2)	.2%	(100.0%)
Transfers and grants	(4 948)	-	-	(149)	3.0%	(149)	3.0%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	83 600	(29 715)	(35.5%)	(3 910)	(4.7%)	(33 625)	(40.2%)	3 503	79.2%	(211.6%)
Cash Flow from Investing Activities										
Receipts	-	49 160	-	33 594	-	82 754	-	2 057	-	1 533.2%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	49 160	-	18 557	-	67 717	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	15 037	-	15 037	-	2 057	-	631.0%
Payments	(74 658)	(9 582)	12.8%	(11 622)	15.6%	(21 204)	28.4%	(9 963)	50.0%	16.7%
Capital assets	(74 658)	(9 582)	12.8%	(11 622)	15.6%	(21 204)	28.4%	(9 963)	50.0%	16.7%
Net Cash from/(used) Investing Activities	(74 658)	39 578	(53.0%)	21 972	(29.4%)	61 550	(82.4%)	(7 906)	60.0%	(377.9%)
Cash Flow from Financing Activities										
Receipts	3 050	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 050	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(3 470)	(1 052)	30.3%	(1 052)	30.3%	(2 104)	60.6%	(535)	12.8%	96.6%
Repayment of borrowing	(3 470)	(1 052)	30.3%	(1 052)	30.3%	(2 104)	60.6%	(535)	12.8%	96.6%
Net Cash from/(used) Financing Activities	(420)	(1 052)	250.3%	(1 052)	250.3%	(2 104)	500.5%	(535)	(13.4%)	96.6%
Net Increase/(Decrease) in cash held	8 521	8 811	103.4%	17 010	199.6%	25 822	303.0%	(4 938)	202.7%	(444.4%)
Cash/cash equivalents at the year begin:	10 564	9 774	92.5%	18 586	175.9%	9 774	92.5%	25 808	44.1%	(28.0%)
Cash/cash equivalents at the year end:	19 085	18 586	97.4%	35 596	186.5%	35 596	186.5%	20 869	62.1%	70.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	2 776	48.3%	1 455	25.3%	172	3.0%	1 340	23.3%	5 744	4.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	298	.7%	2 014	4.7%	1 397	3.2%	39 348	91.4%	43 058	32.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	762	2.0%	612	1.6%	536	1.4%	35 530	94.9%	37 439	28.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	56	5.8%	27	2.8%	27	2.8%	857	88.6%	966	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	76	.2%	-	-	-	-	32 426	99.8%	32 501	24.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	171	1.5%	196	1.7%	166	1.5%	10 889	95.3%	11 422	8.7%	-	-	-	-
Total By Income Source	4 138	3.2%	4 304	3.3%	2 298	1.8%	120 390	91.8%	131 131	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(1 351)	(8.6%)	752	4.8%	654	4.1%	15 746	99.6%	15 802	12.1%	-	-	-	-
Commercial	2 895	31.1%	1 602	17.2%	226	2.4%	4 587	49.3%	9 311	7.1%	-	-	-	-
Households	2 064	2.2%	1 461	1.6%	1 056	1.1%	89 325	95.1%	93 906	71.6%	-	-	-	-
Other	530	4.4%	489	4.0%	362	3.0%	10 731	88.6%	12 111	9.2%	-	-	-	-
Total By Customer Group	4 138	3.2%	4 304	3.3%	2 298	1.8%	120 390	91.8%	131 131	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 351	97.5%	80	2.3%	4	.1%	4	.1%	3 438	77.9%
Auditor-General	975	100.0%	-	-	-	-	-	-	975	22.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	4 326	98.0%	80	1.8%	4	.1%	4	.1%	4 413	100.0%

Contact Details

Municipal Manager	NM Mabaso	034 413 1223
Financial Manager	R Mthethwa	034 413 1223

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ABAQULUSI (KZN263)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	456 794	118 045	25.8%	108 543	23.8%	226 588	49.6%	113 226	53.2%	(4.1%)
Property rates	64 184	16 094	25.1%	16 203	25.2%	32 297	50.3%	14 967	54.6%	8.3%
Property rates - penalties and collection charges	64	729	1 139.3%	511	799.0%	1 240	1 938.3%	566	64.2%	(9.7%)
Service charges - electricity revenue	177 587	39 730	22.4%	39 893	22.5%	79 623	44.8%	39 968	47.4%	(.2%)
Service charges - water revenue	40 519	4 005	9.9%	2 537	6.3%	6 542	16.1%	9 887	44.5%	(74.3%)
Service charges - sanitation revenue	26 428	5 509	20.8%	5 519	20.9%	11 028	41.7%	5 896	53.8%	(6.4%)
Service charges - refuse revenue	19 496	4 786	24.5%	4 350	22.3%	9 136	46.9%	4 361	52.7%	(.3%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 061	361	34.1%	117	11.1%	479	45.1%	323	49.0%	(63.7%)
Interest earned - external investments	1 956	190	9.7%	110	5.6%	300	15.3%	392	22.4%	(72.0%)
Interest earned - outstanding debtors	-	4	-	2	-	6	-	4	-	(37.0%)
Dividends received	-	-	-	467	-	467	-	-	-	(100.0%)
Fines	1 599	152	9.5%	395	24.7%	547	34.2%	124	12.2%	219.1%
Licences and permits	4 493	1 062	23.6%	862	19.2%	1 923	42.8%	959	47.0%	(10.1%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	118 289	44 951	38.0%	36 967	31.3%	81 918	69.3%	35 283	80.4%	4.8%
Other own revenue	1 118	364	32.6%	611	54.7%	975	87.2%	498	6.1%	22.8%
Gains on disposal of PPE	-	109	-	-	-	109	-	-	-	-
Operating Expenditure	645 615	65 741	10.2%	141 999	22.0%	207 739	32.2%	113 977	46.4%	24.6%
Employee related costs	151 944	159	.1%	31 689	20.9%	31 848	21.0%	36 065	50.4%	(12.1%)
Remuneration of councillors	16 620	416	2.5%	2 772	16.7%	3 188	19.2%	3 783	45.2%	(26.7%)
Debt impairment	7 461	-	-	1 865	25.0%	1 865	25.0%	1 355	159.6%	37.7%
Depreciation and asset impairment	110 958	-	-	20 330	18.3%	20 330	18.3%	4 144	37.7%	390.6%
Finance charges	-	-	-	0	-	0	-	-	-	(100.0%)
Bulk purchases	159 013	37 503	23.6%	29 268	18.4%	66 770	42.0%	32 223	44.5%	(9.2%)
Other Materials	29 659	5 803	19.6%	2 961	10.0%	8 764	29.6%	3 857	29.5%	(23.2%)
Contracted services	103 839	10 519	10.1%	12 400	11.9%	22 919	22.1%	15 844	42.5%	(21.7%)
Transfers and grants	17 217	4 040	23.5%	3 181	18.5%	7 221	41.9%	4 064	74.3%	(21.7%)
Other expenditure	48 904	7 169	14.7%	37 533	76.7%	44 702	91.4%	12 642	47.9%	196.9%
Loss on disposal of PPE	-	131	-	-	-	131	-	-	-	-
Surplus/(Deficit)	(188 821)	52 305		(33 455)		18 849		(751)		
Transfers recognised - capital	56 078	-	-	-	-	-	-	6 419	85.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(132 743)	52 305		(33 455)		18 849		5 668		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(132 743)	52 305		(33 455)		18 849		5 668		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(132 743)	52 305		(33 455)		18 849		5 668		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(132 743)	52 305		(33 455)		18 849		5 668		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	70 617	-	-	-	-	-	-	52 841	118.6%	(100.0%)
National Government	55 078	-	-	-	-	-	-	52 537	126.9%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	55 078	-	-	-	-	-	-	52 537	143.4%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 539	-	-	-	-	-	-	304	2.9%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	70 617	-	-	-	-	-	-	52 841	118.6%	(100.0%)
Governance and Administration	1 246	-	-	-	-	-	-	86	8.4%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	426	-	-	-	-	-	-	36	6.0%	(100.0%)
Corporate Services	820	-	-	-	-	-	-	50	10.2%	(100.0%)
Community and Public Safety	1 372	-	-	-	-	-	-	1	.1%	(100.0%)
Community & Social Services	1 269	-	-	-	-	-	-	1	.1%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	103	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	35 462	-	-	-	-	-	-	35 797	142.6%	(100.0%)
Planning and Development	43	-	-	-	-	-	-	13	41.1%	(100.0%)
Road Transport	35 419	-	-	-	-	-	-	35 784	142.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	32 536	-	-	-	-	-	-	16 957	99.0%	(100.0%)
Electricity	29 000	-	-	-	-	-	-	16 754	115.4%	(100.0%)
Water	1 823	-	-	-	-	-	-	192	9.5%	(100.0%)
Waste Water Management	1 652	-	-	-	-	-	-	12	.8%	(100.0%)
Waste Management	61	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	512 865	559 412	109.1%	117 353	22.9%	676 765	132.0%	127 233	59.3%	(7.8%)
Property rates, penalties and collection charges	66 316	7 971	12.0%	16 797	25.3%	24 768	37.3%	13 548	50.2%	24.0%
Service charges	265 030	43 101	16.3%	57 118	21.6%	100 219	37.8%	61 282	50.0%	(6.8%)
Other revenue	9 881	500 943	5 069.6%	2 194	22.2%	503 137	5 091.8%	(2 442)	96.8%	(189.8%)
Government - operating	114 588	(39 720)	(34.7%)	36 967	32.3%	(2 753)	(2.4%)	40 440	88.6%	(8.6%)
Government - capital	55 078	56 476	102.5%	4 000	7.3%	60 476	109.8%	14 000	42.3%	(71.4%)
Interest	1 972	(9 360)	(474.6%)	276	14.0%	(9 083)	(460.6%)	405	19.6%	(31.8%)
Dividends	-	-		-		-		-		-
Payments	(494 428)	(505 098)	102.2%	(93 269)	18.9%	(598 366)	121.0%	(122 486)	46.0%	(23.9%)
Suppliers and employees	(476 232)	(476 953)	100.2%	(88 702)	18.6%	(565 655)	118.8%	(118 558)	45.6%	(25.2%)
Finance charges	(959)	(5)	.5%	(81)	8.4%	(85)	8.9%	-	-	(100.0%)
Transfers and grants	(17 237)	(28 140)	163.3%	(4 486)	26.0%	(32 626)	189.3%	(3 928)	57.8%	14.2%
Net Cash from/(used) Operating Activities	18 437	54 314	294.6%	24 084	130.6%	78 398	425.2%	4 747	241.2%	407.4%
Cash Flow from Investing Activities										
Receipts	-	26	-	-	-	26	-	-	-	-
Proceeds on disposal of PPE	-	26	-	-	-	26	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(55 078)	-	-	(5 671)	10.3%	(5 671)	10.3%	(12 265)	62.2%	(53.8%)
Capital assets	(55 078)	-	-	(5 671)	10.3%	(5 671)	10.3%	(12 265)	62.2%	(53.8%)
Net Cash from/(used) Investing Activities	(55 078)	26	-	(5 671)	10.3%	(5 645)	10.2%	(12 265)	62.2%	(53.8%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(36 641)	54 340	(148.3%)	18 413	(50.3%)	72 753	(198.6%)	(7 518)	(123.4%)	(344.9%)
Cash/cash equivalents at the year begin:	36 636	36 608	99.9%	90 948	248.2%	36 608	99.9%	46 886	-	94.0%
Cash/cash equivalents at the year end:	(61 196)	90 948	(148.6%)	109 361	(178.7%)	109 361	(178.7%)	39 368	(123.8%)	177.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	938	5.4%	899	5.2%	220	1.3%	15 205	88.1%	17 261	14.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	7 781	57.2%	1 142	8.4%	498	3.7%	4 181	30.7%	13 602	11.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 597	9.7%	1 548	4.2%	1 040	2.8%	31 010	83.4%	37 194	31.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	1 447	8.0%	803	4.4%	663	3.7%	15 199	83.9%	18 113	15.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 260	9.0%	625	4.5%	484	3.5%	11 610	83.1%	13 978	11.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	265	3.2%	256	3.1%	248	3.0%	7 552	90.8%	8 321	7.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	375	4.1%	839	9.1%	384	4.2%	7 595	82.6%	9 194	7.8%	-	-	-	-
Total By Income Source	15 662	13.3%	6 112	5.2%	3 537	3.0%	92 352	78.5%	117 663	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 841	(155.4%)	1 227	(103.6%)	163	(13.8%)	(4 417)	372.8%	(1 185)	(1.0%)	-	-	-	-
Commercial	7 872	23.8%	1 876	5.7%	1 113	3.4%	22 262	67.2%	33 123	28.2%	-	-	-	-
Households	5 747	7.3%	2 847	3.6%	2 107	2.7%	67 644	86.3%	78 345	66.6%	-	-	-	-
Other	202	2.7%	162	2.2%	154	2.1%	6 863	93.0%	7 380	6.3%	-	-	-	-
Total By Customer Group	15 662	13.3%	6 112	5.2%	3 537	3.0%	92 352	78.5%	117 663	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	9 886	100.0%	-	-	-	-	-	-	9 886	22.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 922	100.0%	-	-	-	-	-	-	1 922	4.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 675	100.0%	-	-	-	-	-	-	1 675	3.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 600	100.0%	-	-	-	-	-	-	11 600	26.7%
Auditor-General	1 175	100.0%	-	-	-	-	-	-	1 175	2.7%
Other	17 165	100.0%	-	-	-	-	-	-	17 165	39.5%
Total	43 423	100.0%	-	-	-	-	-	-	43 423	100.0%

Contact Details

Municipal Manager	Ms AB Mnikathi	034 982 2133
Financial Manager	Mr HA Mahomed	034 982 2133

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NONGOMA (KZN265)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	153 549	65 435	42.6%	46 613	30.4%	112 049	73.0%	41 593	70.3%	12.1%
Property rates	20 939	12 073	57.7%	2 429	11.6%	14 502	69.3%	2 147	80.0%	13.2%
Property rates - penalties and collection charges	2 810	583	20.7%	668	23.8%	1 251	44.5%	-	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 790	432	24.1%	431	24.1%	863	48.2%	422	50.6%	2.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	122	33	26.6%	15	12.5%	48	39.1%	11	17.8%	44.7%
Interest earned - external investments	1 720	539	31.4%	345	20.1%	885	51.4%	324	64.9%	6.4%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	594	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	282	67	24.0%	37	13.1%	104	37.1%	21	30.1%	76.1%
Licences and permits	715	197	27.6%	197	27.6%	394	55.1%	208	49.8%	(5.3%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	124 761	51 484	41.3%	42 370	34.0%	93 854	75.2%	37 810	70.0%	12.1%
Other own revenue	410	27	6.6%	121	29.4%	148	36.0%	57	122.9%	112.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	147 899	36 093	24.4%	44 987	30.4%	81 079	54.8%	33 838	44.3%	32.9%
Employee related costs	65 755	16 583	25.2%	18 872	28.7%	35 455	53.9%	17 803	57.6%	6.0%
Remuneration of councillors	12 716	3 068	24.1%	3 134	24.6%	6 202	48.8%	2 829	39.3%	10.8%
Debt impairment	1 760	-	-	147	8.3%	147	8.3%	-	-	(100.0%)
Depreciation and asset impairment	10 151	-	-	846	8.3%	846	8.3%	4 640	25.3%	(81.8%)
Finance charges	482	1	.2%	1	.2%	2	.4%	6	2 386.8%	(79.7%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	17 795	3 998	22.5%	5 308	29.8%	9 306	52.3%	1 937	29.4%	174.0%
Transfers and grants	217	602	277.1%	495	228.0%	1 097	505.0%	36	103.5%	1 279.3%
Other expenditure	39 023	11 825	30.3%	16 183	41.5%	28 008	71.8%	6 586	41.6%	145.7%
Loss on disposal of PPE	-	16	-	-	-	16	-	-	-	-
Surplus/(Deficit)	5 651	29 343		1 627		30 970		7 756		
Transfers recognised - capital	44 417	22 782	51.3%	14 706	33.1%	37 488	84.4%	11 906	60.6%	23.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	50 068	52 124		16 333		68 457		19 661		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	50 068	52 124		16 333		68 457		19 661		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	50 068	52 124		16 333		68 457		19 661		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	50 068	52 124		16 333		68 457		19 661		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	54 167	21 162	39.1%	14 734	27.2%	35 896	66.3%	10 263	48.2%	43.6%
National Government	44 417	18 684	42.1%	14 166	31.9%	32 850	74.0%	9 957	52.2%	42.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 417	18 684	42.1%	14 166	31.9%	32 850	74.0%	9 957	52.2%	42.3%
Borrowing	5 950	-	-	-	-	-	-	-	-	-
Internally generated funds	3 800	2 478	65.2%	568	15.0%	3 046	80.2%	306	16.9%	85.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	54 167	21 162	39.1%	14 734	27.2%	35 896	66.3%	10 263	48.2%	43.6%
Governance and Administration	1 485	42	2.9%	-	-	42	2.9%	105	45.2%	(100.0%)
Executive & Council	76	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	72	37	51.2%	-	-	37	51.2%	51	122.0%	(100.0%)
Corporate Services	1 337	6	.4%	-	-	6	.4%	54	125.3%	(100.0%)
Community and Public Safety	3 255	-	-	533	16.4%	533	16.4%	169	25.3%	215.5%
Community & Social Services	2 955	-	-	473	16.0%	473	16.0%	16	4.3%	2 858.3%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	300	-	-	59	19.8%	59	19.8%	153	51.0%	(61.1%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	47 737	20 380	42.7%	14 166	29.7%	34 545	72.4%	9 989	49.1%	41.8%
Planning and Development	47 737	148	.3%	-	-	148	.3%	-	.7%	-
Road Transport	-	20 232	-	14 166	-	34 397	-	9 989	-	41.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	1 690	740	43.8%	35	2.1%	776	45.9%	-	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 690	740	43.8%	35	2.1%	776	45.9%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	189 699	79 491	41.9%	67 334	35.5%	146 825	77.4%	45 383	59.1%	48.4%
Property rates, penalties and collection charges	16 624	1 794	10.8%	7 637	45.9%	9 431	56.7%	2 179	26.5%	250.5%
Service charges	895	127	14.2%	209	23.3%	336	37.5%	207	44.9%	.8%
Other revenue	1 281	494	38.6%	882	68.8%	1 377	107.4%	415	59.0%	112.6%
Government - operating	124 761	52 536	42.1%	40 844	32.7%	93 380	74.8%	37 258	71.5%	9.6%
Government - capital	44 417	24 000	54.0%	17 417	39.2%	41 417	93.2%	5 000	33.1%	248.3%
Interest	1 720	539	31.4%	345	20.1%	884	51.4%	325	64.9%	6.3%
Dividends	-	-		-		-		-		
Payments	(135 988)	(39 131)	28.8%	(40 619)	29.9%	(79 749)	58.6%	(32 751)	54.0%	24.0%
Suppliers and employees	(135 289)	(39 130)	28.9%	(40 618)	30.0%	(79 749)	58.9%	(32 745)	53.8%	24.0%
Finance charges	(482)	(1)	.1%	(0)	-	(1)	.2%	(6)	2 387.3%	(96.5%)
Transfers and grants	(217)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	53 711	40 360	75.1%	26 716	49.7%	67 076	124.9%	12 633	69.3%	111.5%
Cash Flow from Investing Activities										
Receipts	322	3 585	1 112.1%	4 920	1 526.4%	8 504	2 638.5%	10 632	-	(53.7%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	3 585	-	4 920	-	8 504	-	632	-	678.5%
Decrease in other non-current receivables	322	-	-	-	-	-	-	10 000	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(54 167)	(25 302)	46.7%	(15 769)	29.1%	(41 071)	75.8%	(12 557)	54.0%	25.6%
Capital assets	(54 167)	(25 302)	46.7%	(15 769)	29.1%	(41 071)	75.8%	(12 557)	54.0%	25.6%
Net Cash from/(used) Investing Activities	(53 845)	(21 717)	40.3%	(10 849)	20.1%	(32 567)	60.5%	(1 925)	28.9%	463.7%
Cash Flow from Financing Activities										
Receipts	5 950	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	5 950	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 524)	(54)	3.5%	-	-	(54)	3.5%	(76)	45.9%	(100.0%)
Repayment of borrowing	(1 524)	(54)	3.5%	-	-	(54)	3.5%	(76)	45.9%	(100.0%)
Net Cash from/(used) Financing Activities	4 426	(54)	(1.2%)	-	-	(54)	(1.2%)	(76)	45.9%	(100.0%)
Net Increase/(Decrease) in cash held	4 292	18 589	433.1%	15 866	369.6%	34 455	802.7%	10 632	197.9%	49.2%
Cash/cash equivalents at the year begin:	11 483	6 509	56.7%	25 097	218.6%	6 509	56.7%	34 930	296.0%	(28.2%)
Cash/cash equivalents at the year end:	15 775	25 097	159.1%	40 964	259.7%	40 964	259.7%	45 563	223.4%	(10.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(1 366)	(7.5%)	(344)	(1.9%)	(3 503)	(19.1%)	23 511	128.5%	18 299	46.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	98	1.0%	102	1.1%	88	.9%	9 155	96.9%	9 443	23.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	.9%	1	.9%	3	1.7%	154	96.6%	160	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	213	1.9%	227	2.0%	227	2.0%	10 627	94.1%	11 295	28.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	292	100.0%	292	.7%	-	-	-	-
Total By Income Source	(1 053)	(2.7%)	(13)	-	(3 184)	(8.1%)	43 739	110.8%	39 489	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(1 478)	(7.8%)	(183)	(1.0%)	(3 408)	(18.0%)	24 021	126.7%	18 951	48.0%	-	-	-	-
Commercial	(542)	3.6%	(793)	5.2%	(342)	2.3%	(13 504)	89.0%	(15 181)	(38.4%)	-	-	-	-
Households	974	2.1%	969	2.1%	969	2.1%	43 692	93.8%	46 605	118.0%	-	-	-	-
Other	(7)	.1%	(7)	.1%	(404)	3.7%	(10 470)	96.2%	(10 887)	(27.6%)	-	-	-	-
Total By Customer Group	(1 053)	(2.7%)	(13)	-	(3 184)	(8.1%)	43 739	110.8%	39 489	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 246	44.8%	(30)	(1.1%)	(1)	-	1 565	56.3%	2 781	100.0%
Total	1 246	44.8%	(30)	(1.1%)	(1)	-	1 565	56.3%	2 781	100.0%

Contact Details

Municipal Manager	Mr B E Ntanzi	035 831 7500
Financial Manager	Mr M P E Mthembu	035 831 7519

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ULUNDI (KZN266)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	228 734	106 355	46.5%	79 245	34.6%	185 601	81.1%	61 142	48.1%	29.6%
Property rates	55 412	37 380	67.5%	22 378	40.4%	59 759	107.8%	6 000	71.9%	272.9%
Property rates - penalties and collection charges	1 593	2 519	158.1%	3 160	198.4%	5 679	356.5%	114	81.5%	2 660.5%
Service charges - electricity revenue	119 186	10 339	8.7%	8 800	7.4%	19 139	16.1%	8 796	20.0%	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	1 865	-	1 229	-	3 094	-	1 160	45.1%	5.9%
Service charges - other	6 839	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 511	292	19.4%	218	14.4%	510	33.8%	116	37.6%	87.8%
Interest earned - external investments	1 000	299	29.9%	94	9.4%	394	39.4%	288	145.7%	(67.3%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	4 000	572	14.3%	585	14.6%	1 157	28.9%	913	87.8%	(35.9%)
Licences and permits	3 100	738	23.8%	646	20.8%	1 384	44.6%	399	39.2%	61.9%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	29 146	51 858	177.9%	41 487	142.3%	93 345	320.3%	43 136	62.7%	(3.8%)
Other own revenue	5 947	492	8.3%	648	10.9%	1 140	19.2%	219	13.7%	195.2%
Gains on disposal of PPE	1 000	-	-	-	-	-	-	-	-	-
Operating Expenditure	325 330	110 334	33.9%	82 253	25.3%	192 587	59.2%	68 128	32.0%	20.7%
Employee related costs	107 062	27 703	25.9%	28 193	26.3%	55 897	52.2%	15 218	38.4%	85.3%
Remuneration of councillors	14 953	3 085	20.6%	2 834	19.0%	5 919	39.6%	2 036	39.6%	39.2%
Debt impairment	2 145	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	71 329	-	-	-	-	-	-	-	-	-
Finance charges	200	-	-	-	-	-	-	-	-	-
Bulk purchases	60 000	18 069	30.1%	14 844	24.7%	32 914	54.9%	15 029	26.3%	(1.2%)
Other Materials	-	691	-	378	-	1 068	-	18	-	2 057.7%
Contracted services	38 574	16 286	42.2%	4 084	10.6%	20 370	52.8%	6 773	14.9%	(39.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	31 067	44 500	143.2%	31 919	102.7%	76 419	246.0%	29 056	119.9%	9.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(96 596)	(3 978)		(3 008)		(6 986)		(6 986)		
Transfers recognised - capital	29 492	23 700	80.4%	-	-	23 700	80.4%	12 000	89.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(67 104)	19 722		(3 008)		16 714		5 014		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(67 104)	19 722		(3 008)		16 714		5 014		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(67 104)	19 722		(3 008)		16 714		5 014		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(67 104)	19 722		(3 008)		16 714		5 014		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	61 105	36 059	59.0%	33 629	55.0%	69 688	114.0%	34 260	88.1%	(1.8%)
National Government	54 492	36 059	66.2%	33 629	61.7%	69 688	127.9%	34 260	105.8%	(1.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	54 492	36 059	66.2%	33 629	61.7%	69 688	127.9%	34 260	105.8%	(1.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 613	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	61 105	36 059	59.0%	33 629	55.0%	69 688	114.0%	34 260	88.1%	(1.8%)
Governance and Administration	1 000	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 000	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	16 635	8 460	50.9%	2 815	16.9%	11 276	67.8%	11 594	53.5%	(75.7%)
Community & Social Services	-	8 460	-	2 815	-	11 276	-	9 737	173.2%	(71.1%)
Sport And Recreation	12 727	-	-	-	-	-	-	-	-	-
Public Safety	3 908	-	-	-	-	-	-	1 857	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 765	4 130	24.6%	8 349	49.8%	12 480	74.4%	7 892	77.0%	5.8%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	16 765	4 130	24.6%	8 349	49.8%	12 480	74.4%	7 892	77.0%	5.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	26 705	23 468	87.9%	22 465	84.1%	45 932	172.0%	14 774	146.9%	52.1%
Electricity	26 705	23 468	87.9%	22 465	84.1%	45 932	172.0%	14 774	146.9%	52.1%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	251 853	99 436	39.5%	93 736	37.2%	193 173	76.7%	74 258	37.1%	26.2%
Property rates, penalties and collection charges	37 496	8 387	22.4%	26 161	69.8%	34 548	92.1%	8 685	37.3%	201.2%
Service charges	29 791	11 347	38.1%	10 354	34.8%	21 702	72.8%	7 755	14.0%	33.5%
Other revenue	13 493	2 094	15.5%	2 127	15.8%	4 222	31.3%	2 380	47.9%	(10.6%)
Government - operating	115 726	53 608	46.3%	41 000	35.4%	94 608	81.8%	43 138	42.8%	(5.0%)
Government - capital	54 490	23 700	43.5%	14 000	25.7%	37 700	69.2%	12 000	89.0%	16.7%
Interest	857	299	34.9%	94	11.0%	394	45.9%	300	135.5%	(68.5%)
Dividends	-	-		-		-		-		
Payments	(273 955)	(110 334)	40.3%	(82 253)	30.0%	(192 587)	70.3%	(82 740)	51.0%	(.6%)
Suppliers and employees	(190 487)	(110 334)	57.9%	(82 253)	43.2%	(192 587)	101.1%	(82 740)	51.0%	(.6%)
Finance charges	(55 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	(28 468)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(22 102)	(10 897)	49.3%	11 483	(52.0%)	586	(2.7%)	(8 482)	(37.2%)	(235.4%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(56 326)	-	-	-	-	-	-	(37 665)	97.1%	(100.0%)
Capital assets	(56 326)	-	-	-	-	-	-	(37 665)	97.1%	(100.0%)
Net Cash from/(used) Investing Activities	(56 326)	-	-	-	-	-	-	(37 665)	97.1%	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(78 428)	(10 897)	13.9%	11 483	(14.6%)	586	(.7%)	(46 147)	(2 240.6%)	(124.9%)
Cash/cash equivalents at the year begin:	4 246	826	19.4%	(10 072)	(237.2%)	826	19.4%	(24 061)	30.5%	(58.1%)
Cash/cash equivalents at the year end:	(74 182)	(10 072)	13.6%	1 412	(1.9%)	1 412	(1.9%)	(70 208)	(472.7%)	(102.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	3 042	100.0%	3 042	2.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	3 679	26.7%	1 976	14.4%	545	4.0%	7 561	54.9%	13 760	9.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 923	2.3%	1 028	1.2%	259	.3%	80 718	96.2%	83 928	59.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	1 965	100.0%	1 965	1.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	678	4.2%	555	3.5%	391	2.4%	14 370	89.8%	15 995	11.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	43	6.2%	60	8.8%	53	7.8%	526	77.2%	682	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	1 566	8.0%	1 580	8.0%	1 568	8.0%	14 955	76.0%	19 669	14.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	25	2.0%	(290)	(23.5%)	(123)	(10.0%)	1 626	131.5%	1 237	.9%	-	-	-	-
Total By Income Source	7 914	5.6%	4 908	3.5%	2 692	1.9%	124 763	88.9%	140 277	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	558	2.0%	453	1.6%	125	.5%	26 308	95.9%	27 444	19.6%	-	-	-	-
Commercial	1 599	7.2%	682	3.1%	452	2.0%	19 418	87.7%	22 152	15.8%	-	-	-	-
Households	1 806	3.1%	1 628	2.8%	1 480	2.5%	54 012	91.7%	58 926	42.0%	-	-	-	-
Other	3 950	12.4%	2 145	6.8%	635	2.0%	25 025	78.8%	31 755	22.6%	-	-	-	-
Total By Customer Group	7 914	5.6%	4 908	3.5%	2 692	1.9%	124 763	88.9%	140 277	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	(19 946)	(29.6%)	13 553	20.1%	-	-	73 822	109.5%	67 429	100.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	(19 946)	(29.6%)	13 553	20.1%	-	-	73 822	109.5%	67 429	100.0%

Contact Details

Municipal Manager	Mr N G Zulu	035 874 5807
Financial Manager	Mr J H Mhlongo	035 874 5102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ZULULAND (DC26)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	464 045	153 253	33.0%	126 073	27.2%	279 326	60.2%	118 433	57.3%	6.5%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	13 851	3 081	22.2%	3 841	27.7%	6 922	50.0%	4 331	44.7%	(11.3%)
Service charges - sanitation revenue	5 380	1 673	31.1%	1 676	31.2%	3 349	62.2%	3 135	60.8%	(46.5%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	88	-	-	42	48.3%	42	48.3%	-	35.2%	(100.0%)
Interest earned - external investments	2 000	1 203	60.2%	677	33.8%	1 880	94.0%	339	121.7%	99.5%
Interest earned - outstanding debtors	-	20	-	20	-	40	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	355 019	147 086	41.4%	119 631	33.7%	266 717	75.1%	109 637	73.6%	9.1%
Other own revenue	87 708	190	.2%	186	.2%	377	.4%	992	2.0%	(81.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	462 345	125 205	27.1%	119 748	25.9%	244 954	53.0%	158 308	57.4%	(24.4%)
Employee related costs	153 508	41 078	26.8%	42 015	27.4%	83 092	54.1%	39 565	52.5%	6.2%
Remuneration of councillors	6 401	1 516	23.7%	1 743	27.2%	3 260	50.9%	1 564	50.2%	11.5%
Debt impairment	3 594	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	45 761	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	79 865	25 729	32.2%	18 765	23.5%	44 494	55.7%	21 183	46.6%	(11.4%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	47 699	9 038	18.9%	9 819	20.6%	18 857	39.5%	9 727	43.5%	.9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	125 517	47 845	38.1%	47 406	37.8%	95 251	75.9%	86 269	91.6%	(45.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 700	28 048		6 325		34 373		(39 875)		
Transfers recognised - capital	437 625	152 856	34.9%	220 108	50.3%	372 964	85.2%	203 719	63.9%	8.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	439 325	180 904		226 433		407 337		163 844		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	439 325	180 904		226 433		407 337		163 844		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	439 325	180 904		226 433		407 337		163 844		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	439 325	180 904		226 433		407 337		163 844		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	439 325	162 008	36.9%	120 891	27.5%	282 899	64.4%	163 126	44.6%	(25.9%)
National Government	437 625	161 925	37.0%	119 195	27.2%	281 120	64.2%	161 802	44.8%	(26.3%)
Provincial Government	-	-	-	-	-	-	-	927	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	437 625	161 925	37.0%	119 195	27.2%	281 120	64.2%	162 728	45.0%	(26.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 700	84	4.9%	1 695	99.7%	1 779	104.6%	374	8.0%	353.4%
Public contributions and donations	-	-	-	-	-	-	-	23	-	(100.0%)
Capital Expenditure Standard Classification	439 325	162 008	36.9%	120 891	27.5%	282 899	64.4%	163 126	44.6%	(25.9%)
Governance and Administration	1 500	84	5.6%	1 686	112.4%	1 770	118.0%	347	17.6%	385.2%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 500	84	5.6%	270	18.0%	353	23.5%	347	18.9%	(22.4%)
Corporate Services	-	-	-	1 417	-	1 417	-	-	11.4%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	927	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	927	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 229	178	8.0%	731	32.8%	909	40.8%	483	22.2%	51.3%
Planning and Development	2 229	178	8.0%	731	32.8%	909	40.8%	483	22.2%	51.3%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	435 596	161 747	37.1%	118 473	27.2%	280 220	64.3%	161 368	44.7%	(26.6%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	435 596	161 747	37.1%	118 473	27.2%	280 220	64.3%	161 368	44.7%	(26.6%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	871 962	272 041	31.2%	330 323	37.9%	602 365	69.1%	322 185	62.3%	2.5%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	19 230	3 868	20.1%	2 822	14.7%	6 690	34.8%	6 036	42.0%	(53.2%)
Other revenue	58 088	190	.3%	248	.4%	438	.8%	31 262	59.6%	(99.2%)
Government - operating	355 019	147 090	41.4%	119 631	33.7%	266 721	75.1%	109 636	73.6%	9.1%
Government - capital	437 625	120 135	27.5%	206 938	47.3%	327 073	74.7%	174 989	56.1%	18.3%
Interest	2 000	758	37.9%	684	34.2%	1 442	72.1%	263	114.0%	160.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(386 233)	(185 235)	48.0%	(248 986)	64.5%	(434 220)	112.4%	(124 546)	68.1%	99.9%
Suppliers and employees	(386 233)	(185 235)	48.0%	(248 986)	64.5%	(434 220)	112.4%	(124 546)	68.4%	99.9%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	485 729	86 807	17.9%	81 338	16.7%	168 144	34.6%	197 639	57.9%	(58.8%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(439 325)	(128 203)	29.2%	(97 658)	22.2%	(225 861)	51.4%	(146 245)	39.7%	(33.2%)
Capital assets	(439 325)	(128 203)	29.2%	(97 658)	22.2%	(225 861)	51.4%	(146 245)	39.7%	(33.2%)
Net Cash from/(used) Investing Activities	(439 325)	(128 203)	29.2%	(97 658)	22.2%	(225 861)	51.4%	(146 245)	39.7%	(33.2%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	46 404	(41 396)	(89.2%)	(16 321)	(35.2%)	(57 717)	(124.4%)	51 394	530.3%	(131.8%)
Cash/cash equivalents at the year begin:	(45 481)	3 844	(8.5%)	(37 552)	82.6%	3 844	(8.5%)	5 736	827.2%	(754.6%)
Cash/cash equivalents at the year end:	923	(37 552)	(4 069.0%)	(53 872)	(5 837.5%)	(53 872)	(5 837.5%)	57 131	412.4%	(194.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 501	2.6%	1 254	2.2%	1 322	2.3%	52 778	92.8%	56 856	72.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	605	3.0%	530	2.6%	459	2.3%	18 627	92.1%	20 220	25.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	7	11.8%	7	11.7%	5	8.1%	42	68.3%	62	.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	390	33.2%	-	-	0	-	784	66.8%	1 174	1.5%	-	-	-	-
Total By Income Source	2 503	3.2%	1 791	2.3%	1 786	2.3%	72 231	92.2%	78 311	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 501	2.6%	1 254	2.2%	1 322	2.3%	52 778	92.8%	56 856	72.6%	-	-	-	-
Commercial	605	3.0%	530	2.6%	459	2.3%	18 627	92.1%	20 220	25.8%	-	-	-	-
Households	7	11.8%	7	11.7%	5	8.1%	42	68.3%	62	.1%	-	-	-	-
Other	390	33.2%	-	-	0	-	784	66.8%	1 174	1.5%	-	-	-	-
Total By Customer Group	2 503	3.2%	1 791	2.3%	1 786	2.3%	72 231	92.2%	78 311	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 264	52.6%	503	6.2%	1 912	23.6%	1 431	17.6%	8 110	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	4 264	52.6%	503	6.2%	1 912	23.6%	1 431	17.6%	8 110	100.0%

Contact Details

Municipal Manager	Mr J H de Klerk	035 874 5504
Financial Manager	Mr Mr SB Nkosi	035 874 5506

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLABUYALINGANA (KZN271)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	164 183	59 235	36.1%	43 251	26.3%	102 486	62.4%	49 197	69.4%	(12.1%)
Property rates	21 434	4 611	21.5%	4 703	21.9%	9 314	43.5%	4 299	43.6%	9.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 922	-	-	-	-	-	-	-	-	-
Service charges - other	-	50	-	50	-	101	-	50	124.2%	-
Rental of facilities and equipment	243	67	27.5%	62	25.7%	129	53.2%	60	39.8%	4.9%
Interest earned - external investments	5 942	1 087	18.3%	868	14.6%	1 955	32.9%	1 562	62.4%	(44.4%)
Interest earned - outstanding debtors	212	221	104.2%	213	100.5%	434	204.7%	-	10.5%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 915	-	-	238	12.4%	238	12.4%	329	122.2%	(27.8%)
Licences and permits	4 083	1 071	26.2%	944	23.1%	2 015	49.4%	881	47.1%	7.1%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	128 152	52 086	40.6%	35 984	28.1%	88 069	68.7%	41 981	74.5%	(14.3%)
Other own revenue	280	43	15.3%	189	67.5%	232	82.7%	34	225.3%	461.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	211 551	35 969	17.0%	44 416	21.0%	80 385	38.0%	42 227	47.5%	5.2%
Employee related costs	47 269	9 967	21.1%	13 170	27.9%	23 138	48.9%	9 229	46.7%	42.7%
Remuneration of councillors	10 322	2 404	23.3%	2 461	23.8%	4 865	47.1%	2 017	41.7%	22.0%
Debt impairment	22 330	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	14 175	-	-	-	-	-	-	-	-	-
Finance charges	271	0	-	-	-	0	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	23 782	912	3.8%	3 577	15.0%	4 489	18.9%	2 304	18.1%	55.2%
Contracted services	5 658	3 721	65.8%	-	-	3 721	65.8%	7 159	290.4%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	87 744	18 965	21.6%	25 208	28.7%	44 173	50.3%	21 517	63.6%	17.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(47 368)	23 266		(1 165)		22 101		6 970		
Transfers recognised - capital	53 325	8 893	16.7%	13 997	26.2%	22 889	42.9%	15 387	43.6%	(9.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 957	32 159		12 831		44 990		22 357		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	5 957	32 159		12 831		44 990		22 357		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 957	32 159		12 831		44 990		22 357		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 957	32 159		12 831		44 990		22 357		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	74 380	6 259	8.4%	16 081	21.6%	22 340	30.0%	17 540	32.3%	(8.3%)
National Government	53 324	5 887	11.0%	11 624	21.8%	17 511	32.8%	13 379	41.5%	(13.1%)
Provincial Government	-	-	-	1 784	-	1 784	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	53 324	5 887	11.0%	13 408	25.1%	19 295	36.2%	13 379	41.5%	.2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 056	-	-	-	-	-	-	4 161	19.8%	(100.0%)
Public contributions and donations	-	373	-	2 673	-	3 045	-	-	-	(100.0%)
Capital Expenditure Standard Classification	74 380	6 259	8.4%	16 081	21.6%	22 340	30.0%	17 540	32.3%	(8.3%)
Governance and Administration	1 950	198	10.2%	1 240	63.6%	1 438	73.8%	-	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 800	198	11.0%	1 240	68.9%	1 438	79.9%	-	-	(100.0%)
Corporate Services	150	-	-	-	-	-	-	-	-	-
Community and Public Safety	320	-	-	89	27.8%	89	27.8%	-	-	(100.0%)
Community & Social Services	100	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	220	-	-	89	40.5%	89	40.5%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	71 510	6 061	8.5%	14 751	20.6%	20 812	29.1%	17 540	32.6%	(15.9%)
Planning and Development	71 510	6 061	8.5%	14 751	20.6%	20 812	29.1%	17 540	32.6%	(15.9%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	600	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	600	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	204 996	79 503	38.8%	64 663	31.5%	144 166	70.3%	77 078	76.7%	(16.1%)
Property rates, penalties and collection charges	13 932	4 897	35.1%	951	6.8%	5 848	42.0%	4 834	30.5%	(80.3%)
Service charges	1 249	36	2.9%	99	7.9%	135	10.8%	16	44.7%	520.4%
Other revenue	4 337	1 713	39.5%	1 143	26.4%	2 856	65.9%	42 666	924.9%	(97.3%)
Government - operating	128 152	53 517	41.8%	35 190	27.5%	88 706	69.2%	-	42.4%	(100.0%)
Government - capital	53 325	18 726	35.1%	26 200	49.1%	44 926	84.2%	28 000	100.4%	(6.4%)
Interest	4 000	614	15.4%	1 080	27.0%	1 695	42.4%	1 562	64.4%	(30.8%)
Dividends	-	-		-		-		-	-	
Payments	(91 788)	(47 475)	51.7%	(49 122)	53.5%	(96 597)	105.2%	(40 397)	49.3%	21.6%
Suppliers and employees	(91 531)	(47 475)	51.9%	(49 122)	53.7%	(96 597)	105.5%	(40 397)	49.3%	21.6%
Finance charges	(257)	(0)	-	-	-	(0)	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	113 207	32 028	28.3%	15 541	13.7%	47 569	42.0%	36 681	129.2%	(57.6%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(74 381)	(10 602)	14.3%	(16 081)	21.6%	(26 683)	35.9%	(17 540)	32.7%	(8.3%)
Capital assets	(74 381)	(10 602)	14.3%	(16 081)	21.6%	(26 683)	35.9%	(17 540)	32.7%	(8.3%)
Net Cash from/(used) Investing Activities	(74 381)	(10 602)	14.3%	(16 081)	21.6%	(26 683)	35.9%	(17 540)	32.7%	(8.3%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	38 827	21 425	55.2%	(540)	(1.4%)	20 886	53.8%	19 141	(402.9%)	(102.8%)
Cash/cash equivalents at the year begin:	77 638	77 638	100.0%	99 064	127.6%	77 638	100.0%	120 576	72.0%	(17.8%)
Cash/cash equivalents at the year end:	116 464	99 064	85.1%	98 524	84.6%	98 524	84.6%	139 717	151.3%	(29.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 614	4.3%	1 195	3.2%	1 189	3.2%	33 329	89.3%	37 327	99.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19	58.0%	14	41.4%	0	.6%	-	-	33	.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	23	19.0%	19	15.0%	17	13.7%	65	52.3%	124	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 657	4.4%	1 227	3.3%	1 206	3.2%	33 394	89.1%	37 484	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 060	14.0%	752	10.0%	747	9.9%	4 984	66.1%	7 543	20.1%	-	-	-	-
Commercial	517	3.2%	394	2.4%	379	2.3%	15 040	92.1%	16 331	43.6%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	80	.6%	80	.6%	80	.6%	13 369	98.2%	13 609	36.3%	-	-	-	-
Total By Customer Group	1 657	4.4%	1 227	3.3%	1 206	3.2%	33 394	89.1%	37 484	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0	-	(48)	(20.0%)	80	33.2%	208	86.8%	240	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	0	-	(48)	(20.0%)	80	33.2%	208	86.8%	240	100.0%

Contact Details

Municipal Manager	Mr S Bukhosini	035 592 0680
Financial Manager	Mr N P E Myeni	035 592 0680

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOZINI (KZN272)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	181 189	80 697	44.5%	55 565	30.7%	136 263	75.2%	51 946	73.5%	7.0%
Property rates	25 552	16 981	66.5%	3 228	12.6%	20 209	79.1%	2 984	77.9%	8.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 817	904	32.1%	915	32.5%	1 819	64.6%	1 001	54.7%	(8.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	950	199	20.9%	197	20.8%	396	41.7%	212	46.1%	(6.8%)
Interest earned - external investments	1 770	1 329	75.1%	1 722	97.3%	3 051	172.4%	702	77.0%	145.5%
Interest earned - outstanding debtors	6 922	1 189	17.2%	1 903	27.5%	3 092	44.7%	1 816	65.8%	4.8%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	341	38	11.1%	123	36.2%	161	47.2%	54	35.3%	126.0%
Licences and permits	1 036	289	27.9%	172	16.6%	461	44.5%	257	53.8%	(33.1%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	141 024	59 684	42.3%	47 139	33.4%	106 823	75.7%	44 806	74.0%	5.2%
Other own revenue	777	84	10.9%	165	21.2%	249	32.1%	114	58.5%	45.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	194 209	35 135	18.1%	34 627	17.8%	69 761	35.9%	25 147	29.7%	37.7%
Employee related costs	64 174	10 879	17.0%	11 483	17.9%	22 363	34.8%	9 334	40.8%	23.0%
Remuneration of councillors	12 182	2 689	22.1%	2 368	19.4%	5 057	41.5%	2 381	38.5%	(.5%)
Debt impairment	11 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 372	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	55	-	(100.0%)
Contracted services	3 042	261	8.6%	292	9.6%	553	18.2%	715	53.8%	(59.1%)
Transfers and grants	162	209	128.8%	144	89.0%	353	217.8%	12	22.3%	1 097.0%
Other expenditure	93 277	21 097	22.6%	20 339	21.8%	41 436	44.4%	12 649	29.7%	60.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(13 020)	45 563		20 939		66 501		26 799		
Transfers recognised - capital	56 389	4 622	8.2%	17 192	30.5%	21 814	38.7%	14 326	40.7%	20.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	43 369	50 185		38 130		88 315		41 125		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	43 369	50 185		38 130		88 315		41 125		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	43 369	50 185		38 130		88 315		41 125		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	43 369	50 185		38 130		88 315		41 125		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	78 988	3 042	3.9%	17 056	21.6%	20 099	25.4%	12 636	28.0%	35.0%
National Government	53 689	3 042	5.7%	15 102	28.1%	18 144	33.8%	12 590	36.1%	20.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	53 689	3 042	5.7%	15 102	28.1%	18 144	33.8%	12 590	36.1%	20.0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	25 299	-	-	1 954	7.7%	1 954	7.7%	47	.5%	4 075.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	78 988	3 042	3.9%	17 056	21.6%	20 099	25.4%	12 636	28.0%	35.0%
Governance and Administration	14 008	26	.2%	1 954	14.0%	1 980	14.1%	34	3.7%	5 632.9%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	500	-	-	998	199.5%	998	199.5%	-	-	(100.0%)
Corporate Services	13 508	26	.2%	957	7.1%	982	7.3%	34	4.6%	2 706.4%
Community and Public Safety	4 900	173	3.5%	-	-	173	3.5%	13	.1%	(100.0%)
Community & Social Services	4 900	173	3.5%	-	-	173	3.5%	13	.1%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	(.9%)	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	60 080	2 844	4.7%	15 102	25.1%	17 946	29.9%	12 590	-	20.0%
Planning and Development	3 180	-	-	-	-	-	-	-	-	-
Road Transport	56 900	2 844	5.0%	15 102	26.5%	17 946	31.5%	12 590	-	20.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	1.5%	-
Electricity	-	-	-	-	-	-	-	-	1.7%	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	228 828	79 347	34.7%	78 137	34.1%	157 485	68.8%	73 143	75.5%	6.8%
Property rates, penalties and collection charges	20 442	5 054	24.7%	1 903	9.3%	6 957	34.0%	3 842	79.6%	(50.5%)
Service charges	2 253	394	17.5%	334	14.8%	728	32.3%	320	84.5%	4.4%
Other revenue	2 797	560	20.0%	601	21.5%	1 161	41.5%	2 789	151.8%	(78.5%)
Government - operating	141 024	58 010	41.1%	46 450	32.9%	104 460	74.1%	45 491	75.0%	2.1%
Government - capital	56 389	14 000	24.8%	27 000	47.9%	41 000	72.7%	20 000	72.2%	35.0%
Interest	5 923	1 329	22.4%	1 849	31.2%	3 178	53.6%	702	77.0%	163.5%
Dividends	-	-		-		-		-		
Payments	(172 837)	(44 004)	25.5%	(39 149)	22.7%	(83 154)	48.1%	(29 248)	40.0%	33.9%
Suppliers and employees	(172 675)	(44 004)	25.5%	(39 149)	22.7%	(83 154)	48.2%	(29 248)	40.2%	33.9%
Finance charges	-	-		-		-		-		
Transfers and grants	(162)	-		-		-		-		
Net Cash from/(used) Operating Activities	55 992	35 343	63.1%	38 988	69.6%	74 331	132.8%	43 895	153.2%	(11.2%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(78 988)	(8 185)	10.4%	(16 061)	20.3%	(24 246)	30.7%	(13 331)	33.9%	20.5%
Capital assets	(78 988)	(8 185)	10.4%	(16 061)	20.3%	(24 246)	30.7%	(13 331)	33.9%	20.5%
Net Cash from/(used) Investing Activities	(78 988)	(8 185)	10.4%	(16 061)	20.3%	(24 246)	30.7%	(13 331)	33.9%	20.5%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(22 996)	27 158	(118.1%)	22 926	(99.7%)	50 085	(217.8%)	30 564	41 750.4%	(25.0%)
Cash/cash equivalents at the year begin:	38 097	74 627	195.9%	101 785	267.2%	74 627	195.9%	71 220	107.2%	42.9%
Cash/cash equivalents at the year end:	15 100	101 785	674.1%	124 712	825.9%	124 712	825.9%	101 784	480.5%	22.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 049	1.8%	936	1.6%	716	1.2%	56 300	95.4%	59 001	49.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	340	2.1%	311	1.9%	255	1.6%	15 387	94.4%	16 293	13.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 307	3.1%	-	-	470	1.1%	40 468	95.8%	42 244	35.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(10)	(.7%)	42	3.1%	42	3.1%	1 302	94.6%	1 377	1.2%	-	-	-	-
Total By Income Source	2 686	2.3%	1 289	1.1%	1 483	1.2%	113 457	95.4%	118 914	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	36	.1%	23	.1%	492	1.6%	30 593	98.2%	31 144	26.2%	-	-	-	-
Commercial	1 243	5.7%	798	3.6%	564	2.6%	19 343	88.1%	21 949	18.5%	-	-	-	-
Households	682	2.3%	235	.8%	233	.8%	28 335	96.1%	29 485	24.8%	-	-	-	-
Other	723	2.0%	233	.6%	194	.5%	35 186	96.8%	36 337	30.6%	-	-	-	-
Total By Customer Group	2 686	2.3%	1 289	1.1%	1 483	1.2%	113 457	95.4%	118 914	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	279	52.6%	28	5.2%	4	.7%	221	41.5%	532	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	279	52.6%	28	5.2%	4	.7%	221	41.5%	532	100.0%

Contact Details

Municipal Manager	Mr J.F.K. Khumalo	035 572 1292
Financial Manager	Mr V.I. Gumede	035 572 1292

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTUBATUBA (KZN275)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	180 452	79 403	44.0%	43 594	24.2%	122 996	68.2%	54 072	69.6%	(19.4%)
Property rates	30 455	6 618	21.7%	11 350	37.3%	17 968	59.0%	7 320	57.7%	55.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 051	1 004	24.8%	1 002	24.7%	2 006	49.5%	860	28.0%	16.6%
Service charges - other	1 961	499	25.5%	490	25.0%	989	50.4%	413	48.8%	18.4%
Rental of facilities and equipment	206	58	28.2%	63	30.9%	121	59.1%	53	45.4%	20.0%
Interest earned - external investments	3 500	801	22.9%	320	9.1%	1 121	32.0%	622	56.2%	(48.6%)
Interest earned - outstanding debtors	7 302	1 872	25.6%	2 051	28.1%	3 922	53.7%	1 948	113.2%	5.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 356	1	-	2	.2%	3	.2%	1	1.7%	192.8%
Licences and permits	3 336	566	17.0%	612	18.3%	1 178	35.3%	597	46.9%	2.5%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	127 839	67 944	53.1%	27 674	21.6%	95 618	74.8%	42 229	74.1%	(34.5%)
Other own revenue	445	39	8.8%	29	6.6%	69	15.4%	29	17.9%	.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	158 395	43 973	27.8%	45 250	28.6%	89 223	56.3%	34 681	45.5%	30.5%
Employee related costs	48 318	11 066	22.9%	14 287	29.6%	25 353	52.5%	13 650	48.3%	4.7%
Remuneration of councillors	11 219	2 895	25.8%	2 987	26.6%	5 882	52.4%	2 687	50.6%	11.1%
Debt impairment	9 124	270	3.0%	119	1.3%	389	4.3%	52	1.8%	131.4%
Depreciation and asset impairment	18 500	6 175	33.4%	6 457	34.9%	12 632	68.3%	3 961	47.5%	63.0%
Finance charges	200	1	.7%	468	234.2%	470	234.9%	4	3.9%	12 104.6%
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	18 330	1 453	7.9%	(589)	(3.2%)	864	4.7%	2 058	33.4%	(128.6%)
Contracted services	18 817	3 679	19.6%	7 412	39.4%	11 092	58.9%	4 937	53.5%	50.1%
Transfers and grants	150	50	33.1%	11	7.3%	60	40.3%	35	23.9%	(69.1%)
Other expenditure	33 735	18 383	54.5%	14 098	41.8%	32 480	96.3%	7 296	54.3%	93.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	22 057	35 429		(1 656)		33 773		19 390		
Transfers recognised - capital	42 788	31 486	73.6%	9 647	22.5%	41 133	96.1%	1 052	5.8%	817.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	64 845	66 915		7 991		74 906		20 442		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	64 845	66 915		7 991		74 906		20 442		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	64 845	66 915		7 991		74 906		20 442		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	64 845	66 915		7 991		74 906		20 442		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	58 590	21 677	37.0%	20 997	35.8%	42 673	72.8%	6 851	16.8%	206.5%
National Government	42 788	18 298	42.8%	14 735	34.4%	33 032	77.2%	1 418	4.7%	939.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	42 788	18 298	42.8%	14 735	34.4%	33 032	77.2%	1 418	4.7%	939.0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 802	3 379	21.4%	6 262	39.6%	9 641	61.0%	5 433	36.6%	15.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	58 590	21 677	37.0%	20 997	35.8%	42 673	72.8%	6 851	16.8%	206.5%
Governance and Administration	3 050	239	7.8%	2 053	67.3%	2 292	75.1%	489	72.2%	320.0%
Executive & Council	1 800	-	-	1 523	84.6%	1 523	84.6%	-	-	(100.0%)
Budget & Treasury Office	200	-	-	-	-	-	-	-	-	-
Corporate Services	1 050	239	22.8%	529	50.4%	769	73.2%	489	72.2%	8.3%
Community and Public Safety	4 080	1 980	48.5%	-	-	1 980	48.5%	1 389	12.7%	(100.0%)
Community & Social Services	3 430	1 980	57.7%	-	-	1 980	57.7%	1 026	15.8%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	650	-	-	-	-	-	-	363	7.7%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	49 460	19 457	39.3%	18 364	37.1%	37 822	76.5%	1 661	8.5%	1 005.4%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	49 460	19 457	39.3%	18 364	37.1%	37 822	76.5%	1 661	8.5%	1 005.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	2 000	-	-	580	29.0%	580	29.0%	3 312	48.7%	(82.5%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	2 000	-	-	580	29.0%	580	29.0%	3 312	48.7%	(82.5%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	198 593	76 477	38.5%	59 208	29.8%	135 685	68.3%	45 252	61.6%	30.8%
Property rates, penalties and collection charges	18 273	4 348	23.8%	6 344	34.7%	10 692	58.5%	4 531	53.1%	40.0%
Service charges	3 607	752	20.8%	617	17.1%	1 369	37.9%	694	32.5%	(11.1%)
Other revenue	3 636	696	19.1%	695	19.1%	1 390	38.2%	702	41.4%	(1.1%)
Government - operating	127 839	55 271	43.2%	39 195	30.7%	94 466	73.9%	38 829	74.2%	9%
Government - capital	42 788	14 485	33.9%	12 000	28.0%	26 485	61.9%	-	20.9%	(100.0%)
Interest	2 450	926	37.8%	358	14.6%	1 284	52.4%	496	56.1%	(27.8%)
Dividends	-	-		-		-		-		
Payments	(128 259)	(34 829)	27.2%	(37 140)	29.0%	(71 970)	56.1%	(30 994)	49.1%	19.8%
Suppliers and employees	(127 909)	(34 767)	27.2%	(37 138)	29.0%	(71 906)	56.2%	(30 966)	49.3%	19.9%
Finance charges	(200)	(1)	.7%	(2)	1.0%	(3)	1.7%	(4)	3.9%	(45.6%)
Transfers and grants	(150)	(60)	40.3%	-	-	(60)	40.3%	(24)	16.4%	(100.0%)
Net Cash from/(used) Operating Activities	70 334	41 648	59.2%	22 068	31.4%	63 716	90.6%	14 258	79.9%	54.8%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(58 590)	(22 805)	38.9%	(21 468)	36.6%	(44 272)	75.6%	(7 738)	24.3%	177.4%
Capital assets	(58 590)	(22 805)	38.9%	(21 468)	36.6%	(44 272)	75.6%	(7 738)	24.3%	177.4%
Net Cash from/(used) Investing Activities	(58 590)	(22 805)	38.9%	(21 468)	36.6%	(44 272)	75.6%	(7 738)	24.3%	177.4%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	11 744	18 844	160.5%	600	5.1%	19 444	165.6%	6 520	192.3%	(90.8%)
Cash/cash equivalents at the year begin:	14 124	16 117	114.1%	34 961	247.5%	16 117	114.1%	54 227	278.0%	(35.5%)
Cash/cash equivalents at the year end:	25 868	34 961	135.2%	35 561	137.5%	35 561	137.5%	60 746	206.0%	(41.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 989	4.6%	4 796	7.4%	1 297	2.0%	55 465	85.9%	64 547	71.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	941	4.6%	1 510	7.4%	409	2.0%	17 469	85.9%	20 329	22.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	238	4.6%	381	7.4%	103	2.0%	4 410	85.9%	5 132	5.7%	-	-	-	-
Total By Income Source	4 167	4.6%	6 688	7.4%	1 809	2.0%	77 344	85.9%	90 008	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	350	4.6%	562	7.4%	152	2.0%	6 498	85.9%	7 562	8.4%	-	-	-	-
Commercial	626	4.6%	1 004	7.4%	272	2.0%	11 610	85.9%	13 511	15.0%	-	-	-	-
Households	2 730	4.6%	4 381	7.4%	1 185	2.0%	50 668	85.9%	58 964	65.5%	-	-	-	-
Other	462	4.6%	741	7.4%	200	2.0%	8 568	85.9%	9 971	11.1%	-	-	-	-
Total By Customer Group	4 167	4.6%	6 688	7.4%	1 809	2.0%	77 344	85.9%	90 008	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	983	64.6%	97	6.4%	(19)	(1.2%)	459	30.2%	1 520	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	983	64.6%	97	6.4%	(19)	(1.2%)	459	30.2%	1 520	100.0%

Contact Details

Municipal Manager	Mrs NHM Dladla	035 550 0069/50
Financial Manager	Mrs SZ Soji	035 550 6428

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: THE NEW BIG 5 FALSE BAY (KZN276)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	144 982	24 507	16.9%	13 050	9.0%	37 557	25.9%	-	-	(100.0%)
Property rates	13 960	1 459	10.4%	2 353	16.9%	3 811	27.3%	-	-	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 849	-	-	136	7.3%	136	7.3%	-	-	(100.0%)
Service charges - other	-	310	-	155	-	466	-	-	-	(100.0%)
Rental of facilities and equipment	358	6	1.8%	145	40.6%	152	42.4%	-	-	(100.0%)
Interest earned - external investments	1 037	60	5.8%	118	11.4%	178	17.1%	-	-	(100.0%)
Interest earned - outstanding debtors	1 778	36	2.0%	12	.7%	48	2.7%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 930	-	-	-	-	-	-	-	-	-
Licences and permits	2 425	-	-	309	12.7%	309	12.7%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	121 168	22 636	18.7%	9 771	8.1%	32 407	26.7%	-	-	(100.0%)
Other own revenue	477	-	-	52	10.9%	52	10.9%	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	142 353	16 755	11.8%	33 674	23.7%	50 429	35.4%	-	-	(100.0%)
Employee related costs	45 729	8 126	17.8%	17 168	37.5%	25 294	55.3%	-	-	(100.0%)
Remuneration of councillors	6 776	744	11.0%	1 773	26.2%	2 517	37.1%	-	-	(100.0%)
Debt impairment	4 773	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	12 125	-	-	-	-	-	-	-	-	-
Finance charges	350	96	27.3%	11	3.2%	107	30.5%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	5 500	970	17.6%	855	15.6%	1 825	33.2%	-	-	(100.0%)
Contracted services	10 464	818	7.8%	2 480	23.7%	3 298	31.5%	-	-	(100.0%)
Transfers and grants	20 810	-	-	17	.1%	17	.1%	-	-	(100.0%)
Other expenditure	35 826	6 002	16.8%	11 369	31.7%	17 372	48.5%	-	-	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 629	7 752		(20 624)		(12 872)		-		
Transfers recognised - capital	23 800	3 999	16.8%	5 688	23.9%	9 687	40.7%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 429	11 751		(14 936)		(3 184)		-		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	26 429	11 751		(14 936)		(3 184)		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 429	11 751		(14 936)		(3 184)		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 429	11 751		(14 936)		(3 184)		-		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	27 050	3 999	14.8%	5 463	20.2%	9 462	35.0%	-	-	(100.0%)
National Government	23 801	3 999	16.8%	5 463	23.0%	9 462	39.8%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 801	3 999	16.8%	5 463	23.0%	9 462	39.8%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 249	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	27 050	3 999	14.8%	5 463	20.2%	9 462	35.0%	-	-	(100.0%)
Governance and Administration	1 628	3 999	245.7%	5 463	335.6%	9 462	581.2%	-	-	(100.0%)
Executive & Council	1 404	3 999	284.9%	5 463	389.1%	9 462	673.9%	-	-	(100.0%)
Budget & Treasury Office	224	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	15 616	-	-	-	-	-	-	-	-	-
Community & Social Services	12 215	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 753	-	-	-	-	-	-	-	-	-
Public Safety	648	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 806	-	-	-	-	-	-	-	-	-
Planning and Development	3 888	-	-	-	-	-	-	-	-	-
Road Transport	5 918	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	157 393	54 026	34.3%	92 506	58.8%	146 532	93.1%	-	-	(100.0%)
Property rates, penalties and collection charges	9 816	669	6.8%	1 857	18.9%	2 527	25.7%	-	-	(100.0%)
Service charges	1 359	2	.1%	42	3.1%	43	3.2%	-	-	(100.0%)
Other revenue	3 213	15 961	496.8%	54 377	1 692.4%	70 338	2 189.2%	-	-	(100.0%)
Government - operating	118 168	30 381	25.7%	28 602	24.2%	58 983	49.9%	-	-	(100.0%)
Government - capital	23 800	6 892	29.0%	7 366	30.9%	14 258	59.9%	-	-	(100.0%)
Interest	1 037	121	11.6%	263	25.3%	383	37.0%	-	-	(100.0%)
Dividends	-	-		-		-		-	-	
Payments	(122 719)	(34 117)	27.8%	(95 850)	78.1%	(129 967)	105.9%	-	-	(100.0%)
Suppliers and employees	(101 559)	(33 173)	32.7%	(88 449)	87.1%	(121 622)	119.8%	-	-	(100.0%)
Finance charges	(350)	(3)	1.0%	(9)	2.6%	(13)	3.6%	-	-	(100.0%)
Transfers and grants	(20 810)	(940)	4.5%	(7 392)	35.5%	(8 332)	40.0%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	34 674	19 909	57.4%	(3 344)	(9.6%)	16 565	47.8%	-	-	(100.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(23 800)	(6 892)	29.0%	(5 161)	21.7%	(12 053)	50.6%	-	-	(100.0%)
Capital assets	(23 800)	(6 892)	29.0%	(5 161)	21.7%	(12 053)	50.6%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(23 800)	(6 892)	29.0%	(5 161)	21.7%	(12 053)	50.6%	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(783)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(783)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(783)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	10 090	13 017	129.0%	(8 505)	(84.3%)	4 512	44.7%	-	-	(100.0%)
Cash/cash equivalents at the year begin:	-	-	-	13 017	-	-	-	-	-	(100.0%)
Cash/cash equivalents at the year end:	10 090	13 017	129.0%	4 512	44.7%	4 512	44.7%	-	-	(100.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	141	23.5%	127	21.2%	116	19.2%	217	36.0%	601	2.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	283	1.1%	(537)	(2.0%)	492	1.8%	26 507	99.1%	26 745	97.8%	-	-	-	-
Total By Income Source	425	1.6%	(409)	(1.5%)	607	2.2%	26 723	97.7%	27 346	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(37)	(2.0%)	(796)	(43.5%)	(45)	(2.4%)	2 709	147.9%	1 832	6.7%	-	-	-	-
Commercial	252	5.2%	199	4.1%	222	4.6%	4 151	86.1%	4 823	17.6%	-	-	-	-
Households	181	1.1%	(98)	(.6%)	188	1.2%	15 707	98.3%	15 979	58.4%	-	-	-	-
Other	29	.6%	286	6.1%	242	5.1%	4 155	88.2%	4 712	17.2%	-	-	-	-
Total By Customer Group	425	1.6%	(409)	(1.5%)	607	2.2%	26 723	97.7%	27 346	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager		
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMKHANYAKUDE (DC27)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	380 789	139 383	36.6%	96 847	25.4%	236 231	62.0%	106 955	63.4%	(9.5%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	5 047	802	15.9%	736	14.6%	1 538	30.5%	770	24.7%	(4.4%)
Service charges - water revenue	31 104	2 600	8.4%	2 201	7.1%	4 801	15.4%	4 473	36.3%	(50.8%)
Service charges - sanitation revenue	516	58	11.2%	78	15.0%	135	26.2%	69	16.1%	13.1%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	94	6	6.6%	9	9.4%	15	16.0%	8	8.3%	6.7%
Interest earned - external investments	3 772	495	13.1%	1 165	30.9%	1 660	44.0%	635	117.3%	83.4%
Interest earned - outstanding debtors	4 995	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	307 981	123 556	40.1%	92 649	30.1%	216 204	70.2%	88 859	70.2%	4.3%
Other own revenue	27 280	11 868	43.5%	10	-	11 878	43.5%	12 141	53.9%	(99.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	374 808	98 567	26.3%	75 982	20.3%	174 549	46.6%	57 867	30.1%	31.3%
Employee related costs	127 745	32 409	25.4%	31 548	24.7%	63 958	50.1%	31 149	46.2%	1.3%
Remuneration of councillors	7 459	1 359	18.2%	1 210	16.2%	2 569	34.4%	1 600	29.3%	(24.4%)
Debt impairment	29 209	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	28 204	-	-	-	-	-	-	-	-	-
Finance charges	1 049	-	-	357	34.0%	357	34.0%	-	-	(100.0%)
Bulk purchases	64 692	14 785	22.9%	24 726	38.2%	39 511	61.1%	8 305	19.1%	197.7%
Other Materials	35 614	31 915	89.6%	3 061	8.6%	34 976	98.2%	5 315	25.3%	(42.4%)
Contracted services	13 869	4 771	34.4%	5 270	38.0%	10 041	72.4%	5 058	47.6%	4.2%
Transfers and grants	5 558	-	-	1 906	34.3%	1 906	34.3%	1 500	39.2%	27.1%
Other expenditure	61 409	13 328	21.7%	7 905	12.9%	21 232	34.6%	4 942	35.2%	60.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 982	40 816		20 865		61 682		49 088		
Transfers recognised - capital	267 517	60 488	22.6%	47 341	17.7%	107 829	40.3%	26 218	17.3%	80.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	273 499	101 304		68 207		169 511		75 306		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	273 499	101 304		68 207		169 511		75 306		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	273 499	101 304		68 207		169 511		75 306		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	273 499	101 304		68 207		169 511		75 306		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	267 517	60 488	22.6%	63 364	23.7%	123 852	46.3%	24 597	23.7%	157.6%
National Government	267 517	60 488	22.6%	63 364	23.7%	123 852	46.3%	24 597	28.8%	157.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	267 517	60 488	22.6%	63 364	23.7%	123 852	46.3%	24 597	23.7%	157.6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	267 517	60 488	22.6%	63 364	23.7%	123 852	46.3%	24 597	23.7%	157.6%
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	267 517	60 488	22.6%	63 364	23.7%	123 852	46.3%	24 597	28.3%	157.6%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	216 597	52 855	24.4%	52 466	24.2%	105 321	48.6%	21 149	23.4%	148.1%
Waste Water Management	50 920	7 633	15.0%	10 898	21.4%	18 531	36.4%	3 448	59.2%	216.0%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	623 439	352 725	56.6%	-	-	352 725	56.6%	192 421	96.0%	(100.0%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	21 996	4 165	18.9%	-	-	4 165	18.9%	2 467	24.6%	(100.0%)
Other revenue	26 915	150 261	558.3%	-	-	150 261	558.3%	25 740	664.1%	(100.0%)
Government - operating	306 688	127 050	41.4%	-	-	127 050	41.4%	91 344	71.8%	(100.0%)
Government - capital	267 517	71 250	26.6%	-	-	71 250	26.6%	72 393	70.0%	(100.0%)
Interest	324	-	-	-	-	-	-	477	8.2%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(328 430)	(147 610)	44.9%	-	-	(147 610)	44.9%	(79 581)	104.9%	(100.0%)
Suppliers and employees	(321 822)	(144 831)	45.0%	-	-	(144 831)	45.0%	(79 581)	106.3%	(100.0%)
Finance charges	(1 049)	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 558)	(2 779)	50.0%	-	-	(2 779)	50.0%	-	-	-
Net Cash from/(used) Operating Activities	295 010	205 115	69.5%	-	-	205 115	69.5%	112 839	86.1%	(100.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(267 517)	(60 488)	22.6%	-	-	(60 488)	22.6%	(24 597)	29.4%	(100.0%)
Capital assets	(267 517)	(60 488)	22.6%	-	-	(60 488)	22.6%	(24 597)	29.4%	(100.0%)
Net Cash from/(used) Investing Activities	(267 517)	(60 488)	22.6%	-	-	(60 488)	22.6%	(24 597)	31.3%	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	8	-	-	-	8	-	6	40.3%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	8	-	-	-	8	-	6	40.3%	(100.0%)
Payments	(711)	-	-	-	-	-	-	-	59.2%	-
Repayment of borrowing	(711)	-	-	-	-	-	-	-	59.2%	-
Net Cash from/(used) Financing Activities	(711)	8	(1.1%)	-	-	8	(1.1%)	6	59.8%	(100.0%)
Net Increase/(Decrease) in cash held	26 782	144 635	540.1%	-	-	144 635	540.1%	88 248	488.1%	(100.0%)
Cash/cash equivalents at the year begin:	(81 476)	48 037	(59.0%)	-	-	48 037	(59.0%)	83 504	265.8%	(100.0%)
Cash/cash equivalents at the year end:	(54 694)	192 671	(352.3%)	-	-	192 671	(352.3%)	171 752	457.9%	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 344	.7%	823	.5%	1 434	.8%	175 717	98.0%	179 318	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 344	.7%	823	.5%	1 434	.8%	175 717	98.0%	179 318	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	421	4.1%	326	3.2%	535	5.3%	8 906	87.4%	10 189	5.7%	-	-	-	-
Commercial	807	2.8%	350	1.2%	623	2.2%	27 002	93.8%	28 782	16.1%	-	-	-	-
Households	106	.1%	84	.1%	166	.1%	136 738	99.7%	137 095	76.5%	-	-	-	-
Other	9	.3%	63	1.9%	110	3.4%	3 070	94.4%	3 252	1.8%	-	-	-	-
Total By Customer Group	1 344	.7%	823	.5%	1 434	.8%	175 717	98.0%	179 318	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	1 538	100.0%	-	-	-	-	-	-	1 538	3.3%
PAYE deductions	1 738	100.0%	-	-	-	-	-	-	1 738	3.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 473	100.0%	-	-	-	-	-	-	1 473	3.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 231	10.1%	8 454	20.1%	3 735	8.9%	25 648	61.0%	42 068	89.9%
Total	8 980	19.2%	8 454	18.1%	3 735	8.0%	25 648	54.8%	46 817	100.0%

Contact Details

Municipal Manager	Mr T.Z Mokhatla	035 573 8613
Financial Manager	Mr Msizi Ngcobo	035 573 8615

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MFOLOZI (KZN281)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	142 951	47 317	33.1%	41 937	29.3%	89 255	62.4%	40 387	64.8%	3.8%
Property rates	5 663	1 513	26.7%	1 726	30.5%	3 239	57.2%	1 818	53.8%	(5.0%)
Property rates - penalties and collection charges	142	331	233.0%	238	167.4%	568	400.3%	-	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	320	9	2.9%	8	2.6%	18	5.5%	10	4.4%	(16.5%)
Rental of facilities and equipment	220	34	15.6%	57	25.9%	91	41.5%	62	64.9%	(8.3%)
Interest earned - external investments	700	95	13.6%	31	4.5%	126	18.0%	338	90.3%	(90.8%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	500	8	1.7%	24	4.8%	32	6.5%	176	49.3%	(86.3%)
Licences and permits	370	91	24.7%	62	16.7%	153	41.4%	85	-	(27.8%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	132 714	43 372	32.7%	37 983	28.6%	81 355	61.3%	32 339	75.8%	17.5%
Other own revenue	2 323	1 863	80.2%	1 808	77.8%	3 671	158.0%	37	5.3%	4 750.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	5 521	-	(100.0%)
Operating Expenditure	112 951	52 254	46.3%	19 931	17.6%	72 185	63.9%	50 262	104.4%	(60.3%)
Employee related costs	48 439	8 269	17.1%	10 252	21.2%	18 520	38.2%	7 850	46.4%	30.6%
Remuneration of councillors	-	2 094	-	2 112	-	4 206	-	1 883	49.3%	12.1%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 810	-	-	1 135	62.7%	1 135	62.7%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	3 850	1 212	31.5%	720	18.7%	1 932	50.2%	808	32.0%	(10.9%)
Transfers and grants	510	235	46.1%	94	18.5%	330	64.7%	110	69.1%	(14.3%)
Other expenditure	58 342	40 444	69.3%	5 617	9.6%	46 062	79.0%	39 610	152.9%	(85.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	30 000	(4 937)		22 006		17 070		(9 875)		
Transfers recognised - capital	32 049	10 000	31.2%	22 049	68.8%	32 049	100.0%	11 961	88.3%	84.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	62 049	5 063		44 055		49 119		2 086		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	62 049	5 063		44 055		49 119		2 086		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	62 049	5 063		44 055		49 119		2 086		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	62 049	5 063		44 055		49 119		2 086		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	62 049	14 140	22.8%	15 258	24.6%	29 399	47.4%	-	9.7%	(100.0%)
National Government	32 049	11 402	35.6%	8 435	26.3%	19 836	61.9%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 049	11 402	35.6%	8 435	26.3%	19 836	61.9%	-	-	(100.0%)
Borrowing	-	-	-	5 360	-	5 360	-	-	-	(100.0%)
Internally generated funds	30 000	-	-	1 463	4.9%	1 463	4.9%	-	-	(100.0%)
Public contributions and donations	-	2 739	-	-	-	2 739	-	-	-	-
Capital Expenditure Standard Classification	62 049	14 140	22.8%	15 258	24.6%	29 399	47.4%	-	9.7%	(100.0%)
Governance and Administration	-	-	-	-	-	-	-	-	47.4%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	62 049	14 140	22.8%	15 258	24.6%	29 399	47.4%	-	-	(100.0%)
Planning and Development	62 049	14 140	22.8%	15 258	24.6%	29 399	47.4%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	158 000	58 992	37.3%	63 793	40.4%	122 785	77.7%	52 165	91.1%	22.3%
Property rates, penalties and collection charges	5 805	1 499	25.8%	1 739	30.0%	3 237	55.8%	1 824	52.2%	(4.7%)
Service charges	320	32	10.0%	14	4.5%	46	14.5%	21	43.1%	(32.9%)
Other revenue	3 414	1 905	55.8%	1 906	55.8%	3 811	111.6%	5 682	88.5%	(66.5%)
Government - operating	115 713	45 462	39.3%	38 053	32.9%	83 515	72.2%	34 300	107.8%	10.9%
Government - capital	32 048	10 000	31.2%	22 049	68.8%	32 049	100.0%	10 000	59.9%	120.5%
Interest	700	95	13.6%	31	4.4%	126	18.0%	338	74.2%	(90.8%)
Dividends	-	-		-		-		-		
Payments	(112 949)	(39 777)	35.2%	(41 299)	36.6%	(81 076)	71.8%	(39 891)	107.7%	3.5%
Suppliers and employees	(112 439)	(39 777)	35.4%	(41 299)	36.7%	(81 076)	72.1%	(39 891)	108.2%	3.5%
Finance charges	-	-		-		-		-		
Transfers and grants	(510)	-		-		-		-		
Net Cash from/(used) Operating Activities	45 051	19 215	42.7%	22 494	49.9%	41 709	92.6%	12 274	35.4%	83.3%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	10 200	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	10 200	-	(100.0%)
Payments	(62 047)	(13 073)	21.1%	(13 992)	22.6%	(27 065)	43.6%	(18 602)	87.3%	(24.8%)
Capital assets	(62 047)	(13 073)	21.1%	(13 992)	22.6%	(27 065)	43.6%	(18 602)	87.3%	(24.8%)
Net Cash from/(used) Investing Activities	(62 047)	(13 073)	21.1%	(13 992)	22.6%	(27 065)	43.6%	(8 402)	18.8%	66.5%
Cash Flow from Financing Activities										
Receipts	17 000	-	-	7 000	41.2%	7 000	41.2%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	17 000	-	-	7 000	41.2%	7 000	41.2%	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	17 000	-	-	7 000	41.2%	7 000	41.2%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	4	6 142	153 548.6%	15 501	387 536.8%	21 643	541 085.4%	3 872	114.2%	300.3%
Cash/cash equivalents at the year begin:	1 891	201	10.6%	6 343	335.4%	201	10.6%	1 136	2 027.0%	458.3%
Cash/cash equivalents at the year end:	1 895	6 343	334.7%	21 844	1 152.7%	21 844	1 152.7%	5 008	282.3%	336.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	417	85.7%	8	1.6%	62	12.7%	-	-	487	82.4%
Auditor-General	104	100.0%	-	-	-	-	-	-	104	17.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	521	88.2%	8	1.3%	62	10.5%	-	-	591	100.0%

Contact Details

Municipal Manager	Mr Khulumokwakhe Elliot Gamede	035 580 1421
Financial Manager	Mr Johannes Velangezwi Nkosi	035 580 1421

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLATHUZE (KZN282)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	2 635 837	751 796	28.5%	677 323	25.7%	1 429 119	54.2%	522 452	49.0%	29.6%
Property rates	402 140	102 677	25.5%	100 593	25.0%	203 269	50.5%	92 327	51.8%	9.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 424 840	445 474	31.3%	354 839	24.9%	800 314	56.2%	253 826	50.5%	39.8%
Service charges - water revenue	265 520	73 839	27.8%	84 829	31.9%	158 669	59.8%	57 211	40.4%	48.3%
Service charges - sanitation revenue	86 820	21 363	24.6%	20 459	23.6%	41 822	48.2%	25 639	55.0%	(20.2%)
Service charges - refuse revenue	71 020	18 391	25.9%	18 318	25.8%	36 709	51.7%	10 826	40.7%	69.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	12 099	3 538	29.2%	3 451	28.5%	6 989	57.8%	3 331	58.8%	3.6%
Interest earned - external investments	29 000	7 561	26.1%	6 281	21.7%	13 843	47.7%	5 460	48.6%	15.0%
Interest earned - outstanding debtors	100	9	8.6%	13	12.6%	21	21.3%	578	1 901.2%	(97.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 732	523	14.0%	434	11.6%	957	25.6%	193	7.0%	125.3%
Licences and permits	3 631	890	24.5%	808	22.3%	1 698	46.8%	836	95.2%	(3.3%)
Agency services	7 000	1 626	23.2%	1 658	23.7%	3 284	46.9%	1 569	42.2%	5.7%
Transfers recognised - operational	298 237	68 436	22.9%	69 089	23.2%	137 524	46.1%	63 905	47.7%	8.1%
Other own revenue	31 697	7 470	23.6%	16 551	52.2%	24 022	75.8%	6 752	43.9%	145.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	0	-	(100.0%)
Operating Expenditure	2 629 337	670 089	25.5%	677 027	25.7%	1 347 116	51.2%	528 181	44.5%	28.2%
Employee related costs	676 869	157 449	23.3%	162 573	24.0%	320 021	47.3%	150 267	47.1%	8.2%
Remuneration of councillors	26 462	5 679	21.5%	6 023	22.8%	11 701	44.2%	5 627	45.9%	7.0%
Debt impairment	6 950	-	-	-	-	-	-	-	6.6%	-
Depreciation and asset impairment	252 373	63 093	25.0%	90 593	35.9%	153 686	60.9%	51 254	50.0%	76.8%
Finance charges	80 335	20 084	25.0%	20 084	25.0%	40 168	50.0%	19 952	50.0%	.7%
Bulk purchases	1 128 615	333 990	29.6%	252 275	22.4%	586 265	51.9%	219 808	47.2%	14.8%
Other Materials	112 425	22 085	19.6%	40 258	35.8%	62 344	55.5%	15 804	44.1%	154.7%
Contracted services	124 177	25 979	20.9%	41 803	33.7%	67 782	54.6%	41 050	28.8%	1.8%
Transfers and grants	12 681	1 986	15.7%	3 368	26.6%	5 354	42.2%	1 592	21.8%	111.5%
Other expenditure	208 451	39 745	19.1%	60 050	28.8%	99 795	47.9%	22 828	31.1%	163.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	6 500	81 707		296		82 003		(5 729)		
Transfers recognised - capital	145 747	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	152 247	81 707		296		82 003		(5 729)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	152 247	81 707		296		82 003		(5 729)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	152 247	81 707		296		82 003		(5 729)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	152 247	81 707		296		82 003		(5 729)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	479 397	43 242	9.0%	78 037	16.3%	121 279	25.3%	64 064	22.2%	21.8%
National Government	145 747	11 791	8.1%	17 238	11.8%	29 029	19.9%	33 882	30.3%	(49.1%)
Provincial Government	-	-	-	110	-	110	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	145 747	11 791	8.1%	17 348	11.9%	29 139	20.0%	33 882	27.2%	(48.8%)
Borrowing	200 000	8 314	4.2%	26 892	13.4%	35 206	17.6%	20 812	23.7%	29.2%
Internally generated funds	133 650	23 137	17.3%	33 798	25.3%	56 935	42.6%	9 370	12.3%	260.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	479 397	43 242	9.0%	78 037	16.3%	121 279	25.3%	64 064	22.2%	21.8%
Governance and Administration	43 000	13 538	31.5%	5 128	11.9%	18 666	43.4%	479	1.2%	970.3%
Executive & Council	-	212	-	-	-	212	-	148	161.1%	(100.0%)
Budget & Treasury Office	-	-	-	30	-	30	-	1	5.3%	3 717.2%
Corporate Services	43 000	13 327	31.0%	5 097	11.9%	18 424	42.8%	330	.9%	1 445.2%
Community and Public Safety	38 724	1 767	4.6%	8 939	23.1%	10 706	27.6%	7 957	9.6%	12.4%
Community & Social Services	13 000	1 940	14.9%	6 540	50.3%	8 480	65.2%	7 957	29.9%	(17.8%)
Sport And Recreation	25 724	(173)	(.7%)	372	1.4%	199	.8%	-	-	(100.0%)
Public Safety	-	-	-	1 463	-	1 463	-	-	-	(100.0%)
Housing	-	-	-	403	-	403	-	-	-	(100.0%)
Health	-	-	-	160	-	160	-	-	-	(100.0%)
Economic and Environmental Services	118 108	19 287	16.3%	28 549	24.2%	47 836	40.5%	12 711	48.5%	124.6%
Planning and Development	7 000	-	-	457	6.5%	457	6.5%	-	-	(100.0%)
Road Transport	111 108	19 287	17.4%	28 092	25.3%	47 379	42.6%	12 706	48.4%	121.1%
Environmental Protection	-	-	-	-	-	-	-	6	-	(100.0%)
Trading Services	279 566	8 650	3.1%	35 421	12.7%	44 071	15.8%	42 917	28.2%	(17.5%)
Electricity	128 900	135	.1%	1 293	1.0%	1 429	1.1%	3 520	17.2%	(63.2%)
Water	103 043	3 049	3.0%	19 518	18.9%	22 567	21.9%	33 683	37.5%	(42.1%)
Waste Water Management	44 122	5 465	12.4%	14 610	33.1%	20 075	45.5%	5 320	16.3%	174.6%
Waste Management	3 500	-	-	-	-	-	-	394	49.1%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	2 632 335	800 847	30.4%	778 600	29.6%	1 579 447	60.0%	682 843	54.5%	14.0%
Property rates, penalties and collection charges	385 722	90 410	23.4%	92 026	23.9%	182 436	47.3%	84 960	48.8%	8.3%
Service charges	1 715 369	499 700	29.1%	457 748	26.7%	957 449	55.8%	410 467	50.1%	11.5%
Other revenue	58 159	41 925	72.1%	91 214	156.8%	133 139	228.9%	50 120	145.0%	82.0%
Government - operating	298 237	116 841	39.2%	73 916	24.8%	190 757	64.0%	68 308	67.4%	8.2%
Government - capital	145 747	44 183	30.3%	56 353	38.7%	100 536	69.0%	62 940	67.0%	(10.5%)
Interest	29 100	7 788	26.8%	7 342	25.2%	15 130	52.0%	6 048	50.1%	21.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(2 285 873)	(656 336)	28.7%	(600 183)	26.3%	(1 256 519)	55.0%	(572 855)	51.8%	4.8%
Suppliers and employees	(2 192 857)	(653 333)	29.8%	(575 947)	26.3%	(1 229 280)	56.1%	(541 255)	52.4%	6.4%
Finance charges	(80 335)	(517)	.6%	(20 706)	25.8%	(21 223)	26.4%	(30 249)	39.2%	(31.5%)
Transfers and grants	(12 681)	(2 486)	19.6%	(3 530)	27.8%	(6 016)	47.4%	(1 350)	31.0%	161.5%
Net Cash from/(used) Operating Activities	346 462	144 512	41.7%	178 417	51.5%	322 928	93.2%	109 988	69.6%	62.2%
Cash Flow from Investing Activities										
Receipts	90	46	50.7%	150	166.7%	196	217.3%	1 772	183.5%	(91.5%)
Proceeds on disposal of PPE	-	46	-	150	-	196	-	1 772	187.7%	(91.5%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	90	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(471 385)	(137 405)	29.1%	(83 660)	17.7%	(221 066)	46.9%	(56 849)	45.5%	47.2%
Capital assets	(471 385)	(137 405)	29.1%	(83 660)	17.7%	(221 066)	46.9%	(56 849)	45.5%	47.2%
Net Cash from/(used) Investing Activities	(471 295)	(137 360)	29.1%	(83 510)	17.7%	(220 870)	46.9%	(55 077)	40.9%	51.6%
Cash Flow from Financing Activities										
Receipts	386 443	186 590	48.3%	200 980	52.0%	387 569	100.3%	1 609	1.5%	12 388.2%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	385 500	185 500	48.1%	200 000	51.9%	385 500	100.0%	-	-	(100.0%)
Increase (decrease) in consumer deposits	943	1 090	115.5%	980	103.9%	2 069	219.4%	1 609	560.2%	(39.1%)
Payments	(142 914)	(2 858)	2.0%	(58 565)	41.0%	(61 424)	43.0%	(57 753)	47.5%	1.4%
Repayment of borrowing	(142 914)	(2 858)	2.0%	(58 565)	41.0%	(61 424)	43.0%	(57 753)	47.5%	1.4%
Net Cash from/(used) Financing Activities	243 529	183 731	75.4%	142 415	58.5%	326 146	133.9%	(56 144)	(141.0%)	(353.7%)
Net Increase/(Decrease) in cash held	118 695	190 883	160.8%	237 321	199.9%	428 204	360.8%	(1 233)	62.9%	(19 347.4%)
Cash/cash equivalents at the year begin:	346 529	432 557	124.8%	623 440	179.9%	432 557	124.8%	486 628	131.3%	28.1%
Cash/cash equivalents at the year end:	465 224	623 440	134.0%	860 761	185.0%	860 761	185.0%	485 395	111.4%	77.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	53 772	43.2%	3 629	2.9%	2 990	2.4%	64 131	51.5%	124 522	24.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	185 614	71.6%	3 557	1.4%	3 360	1.3%	66 549	25.7%	259 080	51.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	29 070	59.3%	1 194	2.4%	917	1.9%	17 800	36.3%	48 981	9.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	7 296	59.6%	521	4.3%	362	3.0%	4 053	33.1%	12 232	2.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 494	64.4%	364	4.3%	298	3.5%	2 378	27.9%	8 533	1.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 068	12.2%	356	4.1%	341	3.9%	7 021	79.9%	8 786	1.8%	-	-	-	-
Interest on Arrear Debtor Accounts	747	23.9%	209	6.7%	155	5.0%	2 014	64.5%	3 125	.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 422	15.6%	(975)	(2.8%)	34	.1%	30 332	87.1%	34 812	7.0%	-	-	-	-
Total By Income Source	288 481	57.7%	8 855	1.8%	8 458	1.7%	194 277	38.8%	500 071	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 305	55.8%	(183)	(1.4%)	(344)	(2.6%)	6 324	48.3%	13 103	2.6%	-	-	-	-
Commercial	221 259	66.6%	3 839	1.2%	3 896	1.2%	103 455	31.1%	332 448	66.5%	-	-	-	-
Households	54 510	41.0%	4 490	3.4%	4 301	3.2%	69 715	52.4%	133 017	26.6%	-	-	-	-
Other	5 407	25.1%	708	3.3%	605	2.8%	14 783	68.7%	21 503	4.3%	-	-	-	-
Total By Customer Group	288 481	57.7%	8 855	1.8%	8 458	1.7%	194 277	38.8%	500 071	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	85 965	100.0%	-	-	-	-	-	-	85 965	50.3%
Bulk Water	13 237	100.0%	-	-	-	-	-	-	13 237	7.7%
PAYE deductions	7 268	100.0%	-	-	-	-	-	-	7 268	4.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	7 794	100.0%	-	-	-	-	-	-	7 794	4.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	54 506	100.0%	-	-	-	-	-	-	54 506	31.9%
Auditor-General	1 037	100.0%	-	-	-	-	-	-	1 037	.6%
Other	1 073	100.0%	-	-	-	-	-	-	1 073	.6%
Total	170 879	100.0%	-	-	-	-	-	-	170 879	100.0%

Contact Details

Municipal Manager	Dr Nhlanhla J Sibeko	035 907 5100
Financial Manager	Mr Mxolisi Kunene	035 907 5090

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMLALAZI (KZN284)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	314 143	123 816	39.4%	43 731	13.9%	167 547	53.3%	67 130	60.8%	(34.9%)
Property rates	48 498	32 673	67.4%	2 791	5.8%	35 464	73.1%	3 841	80.4%	(27.3%)
Property rates - penalties and collection charges	2 217	860	38.8%	1 006	45.4%	1 866	84.2%	613	137.5%	64.0%
Service charges - electricity revenue	59 499	15 326	25.8%	15 204	25.6%	30 530	51.3%	14 433	48.5%	5.3%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	11 836	2 947	24.9%	2 933	24.8%	5 880	49.7%	2 776	50.7%	5.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 253	799	63.8%	143	11.4%	941	75.1%	185	50.5%	(22.8%)
Interest earned - external investments	6 047	1 529	25.3%	1 451	24.0%	2 980	49.3%	903	58.5%	60.6%
Interest earned - outstanding debtors	397	108	27.3%	131	32.9%	239	60.2%	93	52.5%	40.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	27 048	13	-	14 693	54.3%	14 706	54.4%	42	27.3%	35 153.8%
Licences and permits	3 562	890	25.0%	870	24.4%	1 760	49.4%	805	47.0%	8.1%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	150 264	67 651	45.0%	4 131	2.7%	71 782	47.8%	42 905	66.7%	(90.4%)
Other own revenue	3 394	929	27.4%	469	13.8%	1 398	41.2%	534	37.5%	(12.1%)
Gains on disposal of PPE	130	90	69.2%	(90)	(69.2%)	-	-	-	692.9%	(100.0%)
Operating Expenditure	354 776	84 871	23.9%	80 397	22.7%	165 268	46.6%	71 628	43.8%	12.2%
Employee related costs	110 533	22 189	20.1%	24 251	21.9%	46 441	42.0%	22 092	45.9%	9.8%
Remuneration of councillors	19 335	4 375	22.6%	4 120	21.3%	8 494	43.9%	4 164	46.7%	(1.1%)
Debt impairment	24 456	6 114	25.0%	6 114	25.0%	12 228	50.0%	5 396	50.0%	13.3%
Depreciation and asset impairment	38 925	9 731	25.0%	9 731	25.0%	19 463	50.0%	7 121	50.0%	36.7%
Finance charges	541	144	26.7%	-	-	144	26.7%	-	19.9%	-
Bulk purchases	48 940	13 733	28.1%	7 083	14.5%	20 815	42.5%	9 235	42.2%	(23.3%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	29 924	6 834	22.8%	6 512	21.8%	13 347	44.6%	5 832	39.9%	11.7%
Transfers and grants	4 302	761	17.7%	1 318	30.6%	2 079	48.3%	1 113	45.5%	18.4%
Other expenditure	77 820	20 990	27.0%	21 267	27.3%	42 257	54.3%	16 676	39.6%	27.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(40 632)	38 945		(36 666)		2 278		(4 499)		
Transfers recognised - capital	61 645	5 628	9.1%	10 362	16.8%	15 990	25.9%	27 772	74.5%	(62.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21 012	44 573		(26 304)		18 268		23 274		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	21 012	44 573		(26 304)		18 268		23 274		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 012	44 573		(26 304)		18 268		23 274		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 012	44 573		(26 304)		18 268		23 274		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	77 287	9 684	12.5%	15 798	20.4%	25 482	33.0%	15 637	33.9%	1.0%
National Government	77 287	9 449	12.2%	13 322	17.2%	22 772	29.5%	15 637	38.1%	(14.8%)
Provincial Government	-	235	-	2 475	-	2 710	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	77 287	9 684	12.5%	15 798	20.4%	25 482	33.0%	15 637	38.1%	1.0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	77 287	9 684	12.5%	15 798	20.4%	25 482	33.0%	15 637	33.9%	1.0%
Governance and Administration	5 398	1	-	1 881	34.8%	1 882	34.9%	492	11.8%	282.1%
Executive & Council	750	-	-	168	22.4%	168	22.4%	-	-	(100.0%)
Budget & Treasury Office	1 381	1	.1%	78	5.7%	79	5.7%	198	10.6%	(60.5%)
Corporate Services	3 267	-	-	1 635	50.0%	1 635	50.0%	294	23.4%	455.4%
Community and Public Safety	17 040	3 676	21.6%	3 474	20.4%	7 150	42.0%	11 093	107.1%	(68.7%)
Community & Social Services	4 690	476	10.2%	857	18.3%	1 333	28.4%	792	70.3%	8.3%
Sport And Recreation	10 370	3 109	30.0%	528	5.1%	3 637	35.1%	10 245	123.7%	(94.8%)
Public Safety	440	1	.2%	2 084	473.6%	2 085	473.8%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	1 540	90	5.8%	6	.4%	95	6.2%	56	21.7%	(90.1%)
Economic and Environmental Services	48 070	6 008	12.5%	9 645	20.1%	15 652	32.6%	3 678	23.7%	162.2%
Planning and Development	2 499	1	-	210	8.4%	211	8.4%	184	-	14.7%
Road Transport	45 571	6 007	13.2%	9 434	20.7%	15 441	33.9%	3 495	22.7%	169.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	6 500	-	-	797	12.3%	797	12.3%	354	6.7%	125.3%
Electricity	1 560	-	-	797	51.1%	797	51.1%	17	2.3%	4 599.2%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	4 940	-	-	-	-	-	-	337	-	(100.0%)
Other	280	-	-	-	-	-	-	20	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	335 651	130 093	38.8%	99 128	29.5%	229 221	68.3%	99 867	70.0%	(.7%)
Property rates, penalties and collection charges	48 179	15 361	31.9%	11 571	24.0%	26 932	55.9%	9 772	56.8%	18.4%
Service charges	60 635	18 194	30.0%	17 672	29.1%	35 865	59.2%	17 111	54.9%	3.3%
Other revenue	12 052	13 780	114.3%	5 920	49.1%	19 700	163.5%	19 653	256.7%	(69.9%)
Government - operating	150 264	66 496	44.3%	42 515	28.3%	109 011	72.5%	52 322	90.2%	(18.7%)
Government - capital	58 137	15 000	25.8%	20 000	34.4%	35 000	60.2%	13	17.1%	152 688.4%
Interest	6 384	1 262	19.8%	1 451	22.7%	2 712	42.5%	996	63.3%	45.6%
Dividends	-	-		-		-		-		
Payments	(301 037)	(99 806)	33.2%	(75 707)	25.1%	(175 512)	58.3%	(59 861)	49.7%	26.5%
Suppliers and employees	(296 194)	(99 044)	33.4%	(74 388)	25.1%	(173 433)	58.6%	(58 748)	49.8%	26.6%
Finance charges	(541)	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 302)	(761)	17.7%	(1 318)	30.6%	(2 079)	48.3%	(1 113)	47.8%	18.4%
Net Cash from/(used) Operating Activities	34 614	30 288	87.5%	23 421	67.7%	53 709	155.2%	40 006	161.1%	(41.5%)
Cash Flow from Investing Activities										
Receipts	112	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	130	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	(18)	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(57 966)	(9 832)	17.0%	(15 798)	27.3%	(25 630)	44.2%	(15 637)	45.3%	1.0%
Capital assets	(57 966)	(9 832)	17.0%	(15 798)	27.3%	(25 630)	44.2%	(15 637)	45.3%	1.0%
Net Cash from/(used) Investing Activities	(57 854)	(9 832)	17.0%	(15 798)	27.3%	(25 630)	44.3%	(15 637)	45.4%	1.0%
Cash Flow from Financing Activities										
Receipts	105	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	105	-	-	-	-	-	-	-	-	-
Payments	(343)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(343)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(238)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(23 478)	20 455	(87.1%)	7 624	(32.5%)	28 079	(119.6%)	24 369	1 999.5%	(68.7%)
Cash/cash equivalents at the year begin:	87 326	112 434	128.8%	132 890	152.2%	112 434	128.8%	123 289	160.7%	7.8%
Cash/cash equivalents at the year end:	63 848	132 890	208.1%	140 513	220.1%	140 513	220.1%	147 657	280.7%	(4.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	3 924	67.0%	835	14.2%	67	1.1%	1 035	17.7%	5 860	12.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	469	1.5%	728	2.3%	433	1.4%	29 770	94.8%	31 400	65.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	498	20.3%	281	11.5%	123	5.0%	1 548	63.2%	2 450	5.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(6)	(.4%)	2	.2%	2	.2%	1 303	100.1%	1 301	2.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(386)	(5.7%)	115	1.7%	7	.1%	7 042	103.9%	6 778	14.2%	-	-	-	-
Total By Income Source	4 500	9.4%	1 960	4.1%	632	1.3%	40 698	85.2%	47 790	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	408	4.2%	330	3.4%	27	.3%	8 895	92.1%	9 661	20.2%	-	-	-	-
Commercial	2 690	58.8%	542	11.8%	76	1.7%	1 267	27.7%	4 574	9.6%	-	-	-	-
Households	1 137	8.1%	885	6.3%	439	3.1%	11 622	82.5%	14 082	29.5%	-	-	-	-
Other	265	1.4%	203	1.0%	90	.5%	18 915	97.1%	19 473	40.7%	-	-	-	-
Total By Customer Group	4 500	9.4%	1 960	4.1%	632	1.3%	40 698	85.2%	47 790	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2 830	100.0%	-	-	-	-	-	-	2 830	8.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 060	100.0%	-	-	-	-	-	-	1 060	3.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 224	100.0%	-	-	-	-	-	-	1 224	3.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20 245	100.0%	-	-	-	-	0	-	20 245	57.0%
Auditor-General	506	100.0%	-	-	-	-	-	-	506	1.4%
Other	9 669	100.0%	-	-	-	-	-	-	9 669	27.2%
Total	35 535	100.0%	-	-	-	-	0	-	35 535	100.0%

Contact Details

Municipal Manager	Mr T S Mashabane	035 473 3342
Financial Manager	Mr Z N Mhlongo	035 473 3312

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTHONJANENI (KZN285)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	138 925	47 712	34.3%	42 875	30.9%	90 587	65.2%	31 761	52.3%	35.0%
Property rates	9 321	999	10.7%	2 873	30.8%	3 872	41.5%	1 846	20.1%	55.7%
Property rates - penalties and collection charges	580	154	26.6%	195	33.7%	349	60.2%	226	52.4%	(13.5%)
Service charges - electricity revenue	22 702	11 743	51.7%	4 548	20.0%	16 291	71.8%	4 597	40.4%	(1.1%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 086	352	32.4%	350	32.3%	703	64.7%	298	45.4%	17.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	507	36	7.2%	65	12.8%	101	19.9%	59	21.6%	8.8%
Interest earned - external investments	3 146	470	14.9%	500	15.9%	969	30.8%	830	56.4%	(39.8%)
Interest earned - outstanding debtors	-	421	-	-	-	421	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	20 000	4 274	21.4%	5 911	29.6%	10 185	50.9%	8 332	44.2%	(29.1%)
Licences and permits	2 516	526	20.9%	382	15.2%	908	36.1%	417	27.3%	(8.4%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	77 172	26 555	34.4%	23 377	30.3%	49 932	64.7%	14 305	73.0%	63.4%
Other own revenue	1 287	2 183	169.6%	4 673	363.1%	6 856	532.7%	852	94.7%	448.5%
Gains on disposal of PPE	608	-	-	-	-	-	-	-	-	-
Operating Expenditure	138 900	24 925	17.9%	28 112	20.2%	53 037	38.2%	19 561	36.6%	43.7%
Employee related costs	42 317	7 521	17.8%	8 583	20.3%	16 104	38.1%	8 525	52.3%	.7%
Remuneration of councillors	6 107	1 191	19.5%	1 673	27.4%	2 864	46.9%	755	46.6%	121.5%
Debt impairment	11 130	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 700	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	22 304	6 082	27.3%	4 326	19.4%	10 408	46.7%	4 431	50.3%	(2.4%)
Other Materials	10 131	1 862	18.4%	226	2.2%	2 088	20.6%	1 603	41.1%	(85.9%)
Contracted services	3 073	571	18.6%	3 587	116.7%	4 158	135.3%	377	26.2%	850.4%
Transfers and grants	1 189	51	4.3%	1 917	161.3%	1 969	165.6%	-	20.4%	(100.0%)
Other expenditure	38 948	7 647	19.6%	7 799	20.0%	15 447	39.7%	3 869	30.6%	101.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	25	22 787		14 763		37 550		12 200		
Transfers recognised - capital	27 399	7 541	27.5%	(437)	(1.6%)	7 103	25.9%	12 575	92.3%	(103.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	27 424	30 327		14 326		44 653		24 775		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	27 424	30 327		14 326		44 653		24 775		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27 424	30 327		14 326		44 653		24 775		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27 424	30 327		14 326		44 653		24 775		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	34 242	8 026	23.4%	7 778	22.7%	15 804	46.2%	17 933	87.9%	(56.6%)
National Government	27 399	6 629	24.2%	5 169	18.9%	11 798	43.1%	11 243	88.3%	(54.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 399	6 629	24.2%	5 169	18.9%	11 798	43.1%	11 243	88.3%	(54.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 843	1 397	20.4%	-	-	1 397	20.4%	6 690	86.7%	(100.0%)
Public contributions and donations	-	-	-	2 609	-	2 609	-	-	-	(100.0%)
Capital Expenditure Standard Classification	34 242	8 026	23.4%	7 778	22.7%	15 804	46.2%	17 933	87.9%	(56.6%)
Governance and Administration	1 206	1 296	107.5%	673	55.8%	1 969	163.4%	2 275	270.3%	(70.4%)
Executive & Council	982	1 296	132.1%	660	67.2%	1 956	199.3%	2 249	445.3%	(70.7%)
Budget & Treasury Office	61	-	-	13	21.4%	13	21.4%	17	23.7%	(24.7%)
Corporate Services	163	-	-	-	-	-	-	9	3.3%	(100.0%)
Community and Public Safety	3 220	100	3.1%	1 936	60.1%	2 036	63.2%	3 818	94.2%	(49.3%)
Community & Social Services	3 220	100	3.1%	1 936	60.1%	2 036	63.2%	3 818	94.2%	(49.3%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 316	5 431	28.1%	2 834	14.7%	8 264	42.8%	418	39.7%	578.4%
Planning and Development	-	1 262	-	-	-	1 262	-	-	-	-
Road Transport	19 316	4 169	21.6%	2 834	14.7%	7 002	36.3%	418	39.7%	578.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	10 500	1 198	11.4%	2 336	22.2%	3 534	33.7%	11 422	86.2%	(79.5%)
Electricity	8 800	1 198	13.6%	2 336	26.5%	3 534	40.2%	11 422	86.2%	(79.5%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 700	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	166 324	58 874	35.4%	49 898	30.0%	108 772	65.4%	44 464	81.9%	12.2%
Property rates, penalties and collection charges	9 901	959	9.7%	1 801	18.2%	2 760	27.9%	2 072	41.7%	(13.1%)
Service charges	23 788	4 680	19.7%	4 402	18.5%	9 082	38.2%	5 066	49.3%	(13.1%)
Other revenue	24 918	6 754	27.1%	4 323	17.3%	11 076	44.5%	14 266	154.1%	(69.7%)
Government - operating	77 172	28 039	36.3%	24 872	32.2%	52 911	68.6%	14 306	86.5%	73.9%
Government - capital	27 399	17 623	64.3%	14 000	51.1%	31 623	115.4%	7 904	76.1%	77.1%
Interest	3 146	819	26.0%	500	15.9%	1 318	41.9%	850	57.1%	(41.2%)
Dividends	-	-		-		-		-		
Payments	(138 900)	(25 935)	18.7%	(26 069)	18.8%	(52 004)	37.4%	(15 122)	34.9%	72.4%
Suppliers and employees	(126 581)	(25 839)	20.4%	(25 353)	20.0%	(51 192)	40.4%	(15 122)	35.2%	67.7%
Finance charges	(11 130)	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 189)	(96)	8.1%	(716)	60.2%	(812)	68.3%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	27 424	32 939	120.1%	23 829	86.9%	56 768	207.0%	29 343	248.1%	(18.8%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(34 242)	(16 275)	47.5%	(8 158)	23.8%	(24 433)	71.4%	(13 181)	63.9%	(38.1%)
Capital assets	(34 242)	(16 275)	47.5%	(8 158)	23.8%	(24 433)	71.4%	(13 181)	63.9%	(38.1%)
Net Cash from/(used) Investing Activities	(34 242)	(16 275)	47.5%	(8 158)	23.8%	(24 433)	71.4%	(13 181)	64.8%	(38.1%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(6 818)	16 664	(244.4%)	15 671	(229.8%)	32 335	(474.3%)	16 162	(876.4%)	(3.0%)
Cash/cash equivalents at the year begin:	49 259	42 139	85.5%	58 803	119.4%	42 139	85.5%	95 465	168.6%	(38.4%)
Cash/cash equivalents at the year end:	42 441	58 803	138.6%	74 474	175.5%	74 474	175.5%	111 627	297.6%	(33.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 693	73.4%	129	5.6%	57	2.5%	428	18.5%	2 307	21.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 095	15.1%	592	8.2%	476	6.6%	5 077	70.1%	7 240	67.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	196	28.0%	45	6.4%	41	5.9%	418	59.7%	700	6.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	104	18.4%	-	-	-	-	461	81.6%	565	5.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	3 087	28.6%	766	7.1%	575	5.3%	6 385	59.0%	10 813	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	217	6.4%	158	4.7%	113	3.4%	2 882	85.5%	3 371	31.2%	-	-	-	-
Commercial	1 519	62.0%	195	8.0%	109	4.4%	627	25.6%	2 451	22.7%	-	-	-	-
Households	1 128	33.2%	328	9.6%	298	8.8%	1 646	48.4%	3 399	31.4%	-	-	-	-
Other	224	14.1%	84	5.3%	55	3.5%	1 229	77.2%	1 592	14.7%	-	-	-	-
Total By Customer Group	3 087	28.6%	766	7.1%	575	5.3%	6 385	59.0%	10 813	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	161	100.0%	-	-	-	-	-	-	161	25.4%
Auditor-General	475	100.0%	-	-	-	-	-	-	475	74.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	636	100.0%	-	-	-	-	-	-	636	100.0%

Contact Details

Municipal Manager	R P Mnguni	035 450 2082
Financial Manager	Ms T N Simamane	035 450 2082

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NKANDLA (KZN286)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	119 157	108 541	91.1%	24 690	20.7%	133 231	111.8%	43 049	42.4%	(42.6%)
Property rates	11 878	26 937	226.8%	(12 218)	(102.9%)	14 720	123.9%	8 446	114.0%	(244.7%)
Property rates - penalties and collection charges	436	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	1 936	-	1 469	-	3 405	-	1 981	19.0%	(25.8%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	551	195	35.4%	203	36.9%	398	72.3%	75	217.9%	171.9%
Rental of facilities and equipment	450	87	19.4%	109	24.2%	196	43.6%	64	16.4%	70.3%
Interest earned - external investments	950	190	20.0%	91	9.6%	281	29.6%	546	88.3%	(83.4%)
Interest earned - outstanding debtors	1 880	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	7	-	7	-	-	-	(100.0%)
Licences and permits	20	-	-	3	14.4%	3	14.4%	1	633.8%	163.7%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	83 881	66 511	79.3%	28 713	34.2%	95 224	113.5%	27 571	31.8%	4.1%
Other own revenue	18 212	12 684	69.6%	6 269	34.4%	18 954	104.1%	4 365	68.7%	43.6%
Gains on disposal of PPE	900	-	-	44	4.8%	44	4.8%	-	-	(100.0%)
Operating Expenditure	117 422	41 149	35.0%	37 373	31.8%	78 523	66.9%	41 861	73.2%	(10.7%)
Employee related costs	39 445	8 892	22.5%	10 539	26.7%	19 431	49.3%	9 811	45.6%	7.4%
Remuneration of councillors	8 526	1 915	22.5%	1 995	23.4%	3 909	45.9%	1 883	56.4%	5.9%
Debt impairment	560	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 755	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	11 000	3 417	31.1%	2 798	25.4%	6 215	56.5%	2 909	39.8%	(3.8%)
Other Materials	12 404	-	-	-	-	-	-	-	-	-
Contracted services	9 825	4 774	48.6%	-	-	4 774	48.6%	-	8.7%	-
Transfers and grants	885	-	-	-	-	-	-	-	-	-
Other expenditure	32 022	22 152	69.2%	22 041	68.8%	44 193	138.0%	26 552	116.9%	(17.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	706	-	(100.0%)
Surplus/(Deficit)	1 735	67 392		(12 683)		54 709		1 187		
Transfers recognised - capital	-	5 000	-	23 652	-	28 652	-	17 000	47.9%	39.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	507	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 242	72 392		10 968		83 360		18 187		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 242	72 392		10 968		83 360		18 187		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 242	72 392		10 968		83 360		18 187		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 242	72 392		10 968		83 360		18 187		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	43 302	14 043	32.4%	11 125	25.7%	25 168	58.1%	11 598	40.4%	(4.1%)
National Government	39 795	14 043	35.3%	11 093	27.9%	25 136	63.2%	11 598	42.5%	(4.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	39 795	14 043	35.3%	11 093	27.9%	25 136	63.2%	11 598	42.6%	(4.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	32	-	32	-	-	-	(100.0%)
Public contributions and donations	3 507	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	43 302	14 043	32.4%	11 125	25.7%	25 168	58.1%	11 598	40.4%	(4.1%)
Governance and Administration	3 507	-	-	32	.9%	32	.9%	-	-	(100.0%)
Executive & Council	0	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	507	-	-	32	6.3%	32	6.3%	-	-	(100.0%)
Corporate Services	3 000	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	39 795	14 043	35.3%	11 093	27.9%	25 136	63.2%	11 598	42.5%	(4.4%)
Planning and Development	39 795	14 043	35.3%	11 093	27.9%	25 136	63.2%	11 598	42.5%	(4.4%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	154 968	70 147	45.3%	58 345	37.6%	128 493	82.9%	60 049	73.4%	(2.8%)
Property rates, penalties and collection charges	11 880	350	2.9%	10 440	87.9%	10 790	90.8%	8 446	109.2%	23.6%
Service charges	16 623	1 551	9.3%	2 797	16.8%	4 348	26.2%	2 135	38.2%	31.0%
Other revenue	1 454	7 128	490.2%	6 362	437.5%	13 490	927.8%	4 378	52.2%	45.3%
Government - operating	83 881	35 349	42.1%	28 096	33.5%	63 445	75.6%	27 545	75.7%	2.0%
Government - capital	39 795	25 500	64.1%	10 500	26.4%	36 000	90.5%	17 000	78.7%	(38.2%)
Interest	1 335	268	20.1%	151	11.3%	419	31.4%	546	70.1%	(72.3%)
Dividends	-	1	-	-	-	1	-	-	-	-
Payments	(114 622)	(45 130)	39.4%	(43 380)	37.8%	(88 510)	77.2%	(35 953)	48.7%	20.7%
Suppliers and employees	(114 622)	(44 664)	39.0%	(43 069)	37.6%	(87 732)	76.5%	(35 953)	48.7%	19.8%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(467)	-	(311)	-	(778)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	40 346	25 017	62.0%	14 966	37.1%	39 982	99.1%	24 095	125.9%	(37.9%)
Cash Flow from Investing Activities										
Receipts	2 500	-	-	381	15.2%	381	15.2%	-	-	(100.0%)
Proceeds on disposal of PPE	2 500	-	-	381	15.2%	381	15.2%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(43 312)	(14 043)	32.4%	(11 093)	25.6%	(25 136)	58.0%	(11 598)	46.1%	(4.4%)
Capital assets	(43 312)	(14 043)	32.4%	(11 093)	25.6%	(25 136)	58.0%	(11 598)	46.1%	(4.4%)
Net Cash from/(used) Investing Activities	(40 812)	(14 043)	34.4%	(10 712)	26.2%	(24 756)	60.7%	(11 598)	46.1%	(7.6%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(466)	10 974	(2 354.7%)	4 253	(912.7%)	15 227	(3 267.4%)	12 497	5 129.0%	(66.0%)
Cash/cash equivalents at the year begin:	9 051	-	-	10 974	121.2%	-	-	43 301	288.2%	(74.7%)
Cash/cash equivalents at the year end:	8 585	10 974	127.8%	15 227	177.4%	15 227	177.4%	55 798	1 377.3%	(72.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	761	5.5%	490	3.5%	551	4.0%	12 006	86.9%	13 808	48.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	309	.7%	309	.7%	309	.7%	40 582	97.8%	41 508	147.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	68	1.5%	68	1.5%	68	1.5%	4 357	95.5%	4 560	16.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	44	6.1%	44	6.1%	44	6.1%	579	81.6%	710	2.5%	-	-	-	-
Interest on Arrear Debtor Accounts	109	1.6%	109	1.6%	109	1.6%	6 641	95.3%	6 967	24.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 154)	2.9%	(950)	2.4%	(10 159)	25.8%	(27 068)	68.8%	(39 331)	(139.4%)	-	-	-	-
Total By Income Source	136	.5%	69	.2%	(9 079)	(32.2%)	37 097	131.4%	28 223	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(431)	(3.3%)	(63)	(.5%)	(6 767)	(52.3%)	20 204	156.1%	12 943	45.9%	-	-	-	-
Commercial	66	1.7%	(8)	(.2%)	143	3.6%	3 817	95.0%	4 018	14.2%	-	-	-	-
Households	75	1.0%	(3)	-	111	1.5%	7 072	97.5%	7 255	25.7%	-	-	-	-
Other	426	10.6%	144	3.6%	(2 567)	(64.0%)	6 004	149.8%	4 007	14.2%	-	-	-	-
Total By Customer Group	136	.5%	69	.2%	(9 079)	(32.2%)	37 097	131.4%	28 223	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	594	51.5%	525	45.5%	-	-	34	3.0%	1 154	104.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	386	66.3%	-	-	196	33.7%	582	52.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(2 693)	423.4%	1 793	(281.9%)	-	-	264	(41.5%)	(636)	(57.8%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	(2 099)	(190.7%)	2 705	245.8%	-	-	494	44.9%	1 100	100.0%

Contact Details

Municipal Manager	Mr S Ntombela	035 833 2009
Financial Manager	Mr NM Mnyandu	035 833 2063

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KING CETSHWAYO (DC28)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	639 065	219 481	34.3%	199 875	31.3%	419 357	65.6%	200 298	68.3%	(.2%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	46 595	9 894	21.2%	10 363	22.2%	20 257	43.5%	10 251	47.6%	1.1%
Service charges - sanitation revenue	6 178	1 866	30.2%	1 686	27.3%	3 552	57.5%	1 400	51.7%	20.4%
Service charges - refuse revenue	22 671	4 634	20.4%	5 822	25.7%	10 455	46.1%	3 912	60.8%	48.8%
Service charges - other	389	59	15.3%	42	10.8%	102	26.1%	73	51.2%	(42.1%)
Rental of facilities and equipment	50	11	22.5%	11	22.5%	22	44.9%	10	-	13.3%
Interest earned - external investments	37 197	10 610	28.5%	10 894	29.3%	21 504	57.8%	8 536	59.1%	27.6%
Interest earned - outstanding debtors	293	439	150.2%	528	180.5%	967	330.7%	6	4.4%	8 903.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	472 693	182 992	38.7%	141 406	29.9%	324 398	68.6%	157 735	69.9%	(10.4%)
Other own revenue	53 000	8 975	16.9%	29 123	55.0%	38 098	71.9%	18 375	88.8%	58.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	669 484	139 379	20.8%	182 042	27.2%	321 422	48.0%	201 662	54.9%	(9.7%)
Employee related costs	190 458	37 910	19.9%	45 044	23.7%	82 953	43.6%	41 208	42.7%	9.3%
Remuneration of councillors	11 411	2 363	20.7%	2 233	19.6%	4 596	40.3%	2 421	41.7%	(7.8%)
Debt impairment	3 834	980	25.6%	958	25.0%	1 938	50.6%	909	50.0%	5.4%
Depreciation and asset impairment	64 000	16 000	25.0%	13 630	21.3%	29 630	46.3%	12 101	47.9%	12.6%
Finance charges	17 447	5 529	31.7%	7 915	45.4%	13 443	77.1%	6 824	72.2%	16.0%
Bulk purchases	48 010	11 216	23.4%	13 950	29.1%	25 166	52.4%	11 549	53.2%	20.8%
Other Materials	491	105	21.5%	75	15.3%	181	36.8%	64	21.6%	17.2%
Contracted services	103 238	14 319	13.9%	39 433	38.2%	53 753	52.1%	46 986	67.2%	(16.1%)
Transfers and grants	5 000	5 000	100.0%	-	-	5 000	100.0%	-	-	-
Other expenditure	225 595	45 958	20.4%	58 805	26.1%	104 763	46.4%	79 601	63.1%	(26.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(30 419)	80 102		17 833		97 935		(1 364)		
Transfers recognised - capital	433 012	151 829	35.1%	122 856	28.4%	274 685	63.4%	161 392	49.1%	(23.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	6 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	408 593	231 931		140 689		372 620		160 029		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	408 593	231 931		140 689		372 620		160 029		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	408 593	231 931		140 689		372 620		160 029		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	408 593	231 931		140 689		372 620		160 029		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	466 192	62 742	13.5%	83 347	17.9%	146 089	31.3%	86 265	22.6%	(3.4%)
National Government	428 712	60 028	14.0%	78 561	18.3%	138 589	32.3%	81 327	22.0%	(3.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	428 712	60 028	14.0%	78 561	18.3%	138 589	32.3%	81 327	22.0%	(3.4%)
Borrowing	-	29	-	-	-	29	-	35	-	(100.0%)
Internally generated funds	31 481	2 685	8.5%	4 786	15.2%	7 471	23.7%	4 902	35.0%	(2.4%)
Public contributions and donations	6 000	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	466 192	62 742	13.5%	83 347	17.9%	146 089	31.3%	86 265	22.6%	(3.4%)
Governance and Administration	10 900	806	7.4%	402	3.7%	1 209	11.1%	226	7.9%	78.4%
Executive & Council	3 200	710	22.2%	(678)	(21.2%)	32	1.0%	75	12.0%	(1 001.2%)
Budget & Treasury Office	6 350	-	-	70	1.1%	70	1.1%	-	.6%	(100.0%)
Corporate Services	1 350	96	7.1%	1 011	74.9%	1 107	82.0%	150	14.3%	572.3%
Community and Public Safety	680	741	109.0%	84	12.4%	826	121.4%	49	4.5%	71.7%
Community & Social Services	380	741	195.1%	70	18.3%	811	213.4%	20	5.6%	242.5%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	29	3.2%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	300	-	-	15	4.9%	15	4.9%	-	-	(100.0%)
Economic and Environmental Services	100	8	8.2%	17	17.2%	25	25.4%	90	66.3%	(80.9%)
Planning and Development	100	8	8.2%	17	17.2%	25	25.4%	90	66.3%	(80.9%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	454 512	61 186	13.5%	82 843	18.2%	144 029	31.7%	85 900	22.8%	(3.6%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	451 212	61 157	13.6%	82 400	18.3%	143 557	31.8%	85 475	22.8%	(3.6%)
Waste Water Management	50	29	57.3%	442	883.6%	470	940.9%	426	24.9%	3.8%
Waste Management	3 251	-	-	1	-	1	-	-	2.3%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	1 023 158	715 527	69.9%	668 681	65.4%	1 384 208	135.3%	839 080	183.4%	(20.3%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	68 250	11 737	17.2%	15 865	23.2%	27 602	40.4%	15 748	54.5%	.7%
Other revenue	11 714	342 949	2 927.6%	466 053	3 978.5%	809 003	6 906.2%	495 296	12 867.2%	(5.9%)
Government - operating	472 693	181 836	38.5%	-	-	181 836	38.5%	135 668	68.4%	(100.0%)
Government - capital	433 012	172 590	39.9%	180 890	41.8%	353 480	81.6%	183 840	59.7%	(1.6%)
Interest	37 489	6 414	17.1%	5 873	15.7%	12 287	32.8%	8 528	47.9%	(31.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(601 650)	(443 078)	73.6%	(481 767)	80.1%	(924 845)	153.7%	(592 911)	190.8%	(18.7%)
Suppliers and employees	(579 203)	(438 078)	75.6%	(472 604)	81.6%	(910 682)	157.2%	(587 834)	199.1%	(19.6%)
Finance charges	(17 447)	-	-	(9 164)	52.5%	(9 164)	52.5%	(5 077)	30.5%	80.5%
Transfers and grants	(5 000)	(5 000)	100.0%	-	-	(5 000)	100.0%	-	34.4%	-
Net Cash from/(used) Operating Activities	421 508	272 449	64.6%	186 913	44.3%	459 362	109.0%	246 169	174.6%	(24.1%)
Cash Flow from Investing Activities										
Receipts	14 340	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	6 000	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	47	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	8 293	-	-	-	-	-	-	-	-	-
Payments	(466 192)	(126 127)	27.1%	(89 031)	19.1%	(215 157)	46.2%	(98 865)	47.2%	(9.9%)
Capital assets	(466 192)	(126 127)	27.1%	(89 031)	19.1%	(215 157)	46.2%	(98 865)	47.2%	(9.9%)
Net Cash from/(used) Investing Activities	(451 852)	(126 127)	27.9%	(89 031)	19.7%	(215 157)	47.6%	(98 865)	47.7%	(9.9%)
Cash Flow from Financing Activities										
Receipts	952	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	952	-	-	-	-	-	-	-	-	-
Payments	(12 989)	-	-	(2 249)	17.3%	(2 249)	17.3%	-	-	(100.0%)
Repayment of borrowing	(12 989)	-	-	(2 249)	17.3%	(2 249)	17.3%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(12 037)	-	-	(2 249)	18.7%	(2 249)	18.7%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(42 382)	146 322	(345.2%)	95 634	(225.6%)	241 956	(570.9%)	147 303	(2 702.6%)	(35.1%)
Cash/cash equivalents at the year begin:	345 808	82 533	23.9%	228 855	66.2%	82 533	23.9%	549 189	17.9%	(58.3%)
Cash/cash equivalents at the year end:	303 426	228 855	75.4%	324 489	106.9%	324 489	106.9%	696 493	168.4%	(53.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 030	9.0%	2 818	6.3%	1 056	2.4%	36 786	82.3%	44 690	67.1%	-	-	31 422	70.0%
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	593	7.4%	317	4.0%	229	2.9%	6 836	85.7%	7 975	12.0%	-	-	3 928	49.0%
Receivables from Exchange Transactions - Waste Management	1 884	13.5%	973	7.0%	474	3.4%	10 582	76.1%	13 912	20.9%	-	-	255	1.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	6 507	9.8%	4 108	6.2%	1 759	2.6%	54 204	81.4%	66 577	100.0%	-	-	35 605	53.0%
Debtors Age Analysis By Customer Group														
Organs of State	1 644	28.9%	1 292	22.7%	330	5.8%	2 415	42.5%	5 680	8.5%	-	-	-	-
Commercial	3 113	41.4%	1 442	19.2%	182	2.4%	2 783	37.0%	7 519	11.3%	-	-	255	3.0%
Households	1 750	3.3%	1 375	2.6%	1 248	2.3%	49 005	91.8%	53 378	80.2%	-	-	35 350	66.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 507	9.8%	4 108	6.2%	1 759	2.6%	54 204	81.4%	66 577	100.0%	-	-	35 605	53.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	516	41.4%	135	10.8%	184	14.8%	412	33.1%	1 247	1.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	21 619	32.5%	26 699	40.1%	6 123	9.2%	12 159	18.3%	66 601	98.2%
Total	22 135	32.6%	26 834	39.5%	6 308	9.3%	12 571	18.5%	67 848	100.0%

Contact Details

Municipal Manager	Mr Mandla Hendricks Nkosi	035 799 2501
Financial Manager	Mrs Cheryl Reddy	035 799 2508

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MANDENI (KZN291)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	203 590	76 141	37.4%	61 794	30.4%	137 936	67.8%	76 773	71.8%	(19.5%)
Property rates	28 937	7 348	25.4%	8 456	29.2%	15 804	54.6%	7 936	52.8%	6.6%
Property rates - penalties and collection charges	-	1 854	-	885	-	2 738	-	2 852	-	(69.0%)
Service charges - electricity revenue	12 236	3 204	26.2%	3 214	26.3%	6 418	52.5%	3 474	45.7%	(7.5%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	7 920	1 831	23.1%	1 878	23.7%	3 709	46.8%	1 531	44.9%	22.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	305	60	19.6%	76	25.0%	136	44.7%	69	64.1%	10.9%
Interest earned - external investments	3 570	765	21.4%	614	17.2%	1 379	38.6%	902	68.3%	(32.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	7 500	-	-	-	-	-	-	-	-	-
Fines	2 105	11	.5%	10	.5%	21	1.0%	3	2.8%	233.3%
Licences and permits	1 255	259	20.6%	259	20.7%	518	41.3%	277	185.0%	(6.3%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	139 308	59 714	42.9%	45 427	32.6%	105 140	75.5%	41 860	66.4%	8.5%
Other own revenue	455	1 096	240.7%	975	214.2%	2 071	454.9%	17 868	4 541.4%	(94.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	203 740	45 172	22.2%	60 044	29.5%	105 216	51.6%	60 317	53.8%	(.5%)
Employee related costs	67 960	16 315	24.0%	19 814	29.2%	36 129	53.2%	18 232	54.7%	8.7%
Remuneration of councillors	12 580	2 544	20.2%	2 630	20.9%	5 173	41.1%	2 411	42.7%	9.1%
Debt impairment	3 629	-	-	1 869	51.5%	1 869	51.5%	-	-	(100.0%)
Depreciation and asset impairment	21 000	3 662	17.4%	5 541	26.4%	9 203	43.8%	5 497	57.2%	.8%
Finance charges	1 810	-	-	-	-	-	-	-	-	-
Bulk purchases	9 596	3 162	33.0%	1 099	11.5%	4 261	44.4%	1 921	38.9%	(42.8%)
Other Materials	14 924	2 183	14.6%	169	1.1%	2 352	15.8%	2 760	26.2%	(93.9%)
Contracted services	16 352	3 317	20.3%	4 975	30.4%	8 292	50.7%	5 535	77.6%	(10.1%)
Transfers and grants	11 150	3 752	33.6%	5 016	45.0%	8 768	78.6%	-	-	(100.0%)
Other expenditure	44 740	10 238	22.9%	18 931	42.3%	29 169	65.2%	23 961	91.8%	(21.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(150)	30 969		1 751		32 720		16 456		
Transfers recognised - capital	51 182	3 296	6.4%	6 647	13.0%	9 943	19.4%	8 929	17.9%	(25.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	51 032	34 265		8 398		42 663		25 385		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	51 032	34 265		8 398		42 663		25 385		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	51 032	34 265		8 398		42 663		25 385		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	51 032	34 265		8 398		42 663		25 385		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	50 732	11 132	21.9%	9 632	19.0%	20 765	40.9%	12 901	23.7%	(25.3%)
National Government	33 757	8 241	24.4%	4 631	13.7%	12 872	38.1%	6 476	24.7%	(28.5%)
Provincial Government	-	465	-	1 382	-	1 847	-	1 766	-	(21.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	33 757	8 706	25.8%	6 014	17.8%	14 719	43.6%	8 243	29.3%	(27.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 975	2 427	14.3%	3 618	21.3%	6 045	35.6%	4 658	16.7%	(22.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	50 732	11 132	21.9%	9 632	19.0%	20 765	40.9%	12 901	23.7%	(25.3%)
Governance and Administration	2 160	762	35.3%	411	19.0%	1 173	54.3%	597	79.6%	(31.1%)
Executive & Council	-	-	-	-	-	-	-	31	37.5%	(100.0%)
Budget & Treasury Office	-	762	-	-	-	762	-	397	599.3%	(100.0%)
Corporate Services	2 160	-	-	411	19.0%	411	19.0%	168	16.9%	144.6%
Community and Public Safety	2 450	274	11.2%	343	14.0%	617	25.2%	10	8.9%	3 397.9%
Community & Social Services	2 150	96	4.4%	284	13.2%	380	17.7%	10	9.0%	2 798.8%
Sport And Recreation	300	178	59.4%	54	18.1%	232	77.5%	-	1.0%	(100.0%)
Public Safety	-	-	-	5	-	5	-	-	31.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	44 622	8 289	18.6%	7 311	16.4%	15 600	35.0%	11 905	24.4%	(38.6%)
Planning and Development	8 665	1 926	22.2%	6 375	73.6%	8 301	95.8%	5 394	26.2%	18.2%
Road Transport	35 757	6 363	17.8%	936	2.6%	7 298	20.4%	6 511	23.4%	(85.6%)
Environmental Protection	200	-	-	-	-	-	-	-	-	-
Trading Services	1 500	1 808	120.5%	1 567	104.5%	3 375	225.0%	389	19.4%	302.7%
Electricity	1 500	1 808	120.5%	1 567	104.5%	3 375	225.0%	389	33.6%	302.7%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	211 733	74 993	35.4%	65 289	30.8%	140 282	66.3%	60 484	76.4%	7.9%
Property rates, penalties and collection charges	19 180	2 063	10.8%	3 562	18.6%	5 625	29.3%	3 769	48.9%	(5.5%)
Service charges	13 356	4 265	31.9%	3 918	29.3%	8 183	61.3%	4 369	55.3%	(10.3%)
Other revenue	2 184	2 126	97.3%	1 626	74.4%	3 752	171.8%	6 315	2 040.8%	(74.3%)
Government - operating	139 308	66 023	47.4%	55 978	40.2%	122 001	87.6%	45 741	88.2%	22.4%
Government - capital	33 757	-	-	-	-	-	-	-	-	-
Interest	3 948	517	13.1%	206	5.2%	722	18.3%	289	26.3%	(28.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(179 112)	(40 614)	22.7%	(54 553)	30.5%	(95 167)	53.1%	(59 743)	56.4%	(8.7%)
Suppliers and employees	(167 964)	(40 614)	24.2%	(54 553)	32.5%	(95 167)	56.7%	(59 743)	63.3%	(8.7%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(11 148)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	32 621	34 379	105.4%	10 736	32.9%	45 115	138.3%	741	147.4%	1 349.2%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(51 180)	-	-	-	-	-	-	-	-	-
Capital assets	(51 180)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(51 180)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	32	-	23	-	56	-	25	-	(6.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	32	-	23	-	56	-	25	-	(6.6%)
Payments	(1 212)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 212)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 212)	32	(2.6%)	23	(1.9%)	56	(4.6%)	25	-	(6.6%)
Net Increase/(Decrease) in cash held	(19 771)	34 411	(174.0%)	10 760	(54.4%)	45 171	(228.5%)	766	(239.2%)	1 304.7%
Cash/cash equivalents at the year begin:	70 701	29 057	41.1%	63 468	89.8%	29 057	41.1%	103 190	48.6%	(38.5%)
Cash/cash equivalents at the year end:	50 930	63 468	124.6%	74 228	145.7%	74 228	145.7%	103 956	364.9%	(28.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6	100.0%	-	-	-	-	-	-	6	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	6	100.0%	-	-	-	-	-	-	6	100.0%

Contact Details

Municipal Manager	Mr L H Mapholoba	032 456 8219
Financial Manager	Mr Ronald Ntokozo	032 456 8207

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KWADUKUZA (KZN292)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	1 362 421	343 698	25.2%	362 792	26.6%	706 490	51.9%	302 944	47.8%	19.8%
Property rates	346 237	71 722	20.7%	95 159	27.5%	166 881	48.2%	82 202	48.8%	15.8%
Property rates - penalties and collection charges	12 106	5 713	47.2%	1 104	9.1%	6 818	56.3%	(269)	27.1%	(509.9%)
Service charges - electricity revenue	680 624	175 810	25.8%	174 033	25.6%	349 843	51.4%	165 643	48.6%	5.1%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	68 077	15 305	22.5%	15 236	22.4%	30 542	44.9%	17 504	48.9%	(13.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 133	266	23.5%	251	22.2%	517	45.6%	255	48.0%	(1.7%)
Interest earned - external investments	32 501	8 582	26.4%	3 664	11.3%	12 246	37.7%	4 607	43.5%	(20.5%)
Interest earned - outstanding debtors	5 676	1 632	28.8%	1 571	27.7%	3 203	56.4%	1 242	55.4%	26.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	33 949	3 918	11.5%	4 385	12.9%	8 303	24.5%	368	5.1%	1 090.8%
Licences and permits	193	49	25.4%	4	2.3%	54	27.7%	60	46.1%	(92.6%)
Agency services	10 294	2 077	20.2%	2 087	20.3%	4 164	40.5%	1 985	41.5%	5.1%
Transfers recognised - operational	130 488	50 293	38.5%	43 455	33.3%	93 748	71.8%	18 923	56.4%	129.6%
Other own revenue	41 146	8 329	20.2%	21 842	53.1%	30 171	73.3%	10 425	43.3%	109.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 338 193	317 674	23.7%	324 289	24.2%	641 964	48.0%	290 775	44.7%	11.5%
Employee related costs	323 610	75 977	23.5%	79 572	24.6%	155 549	48.1%	71 474	45.0%	11.3%
Remuneration of councillors	21 235	4 158	19.6%	4 585	21.6%	8 743	41.2%	4 401	43.6%	4.2%
Debt impairment	35 977	819	2.3%	6 422	17.8%	7 240	20.1%	1 306	16.0%	391.9%
Depreciation and asset impairment	78 750	13 855	17.6%	13 934	17.7%	27 790	35.3%	12 211	34.3%	14.1%
Finance charges	24 697	1 107	4.5%	11 322	45.8%	12 429	50.3%	10 803	46.5%	4.8%
Bulk purchases	528 514	164 117	31.1%	121 651	23.0%	285 768	54.1%	106 434	50.5%	14.3%
Other Materials	42 885	8 862	20.7%	21 388	49.9%	30 250	70.5%	19 011	60.8%	12.5%
Contracted services	30 297	7 341	24.2%	6 278	20.7%	13 619	45.0%	7 933	41.5%	(20.9%)
Transfers and grants	42 336	8 250	19.5%	9 355	22.1%	17 606	41.6%	13 482	37.2%	(30.6%)
Other expenditure	209 399	33 188	15.8%	49 782	23.8%	82 970	39.6%	43 720	34.3%	13.9%
Loss on disposal of PPE	494	-	-	-	-	-	-	-	.8%	-
Surplus/(Deficit)	24 227	26 023		38 503		64 526		12 169		
Transfers recognised - capital	68 249	41 123	60.3%	29 207	42.8%	70 330	103.0%	52 300	58.5%	(44.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	92 476	67 147		67 709		134 856		64 469		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	92 476	67 147		67 709		134 856		64 469		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	92 476	67 147		67 709		134 856		64 469		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	92 476	67 147		67 709		134 856		64 469		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	303 158	72 030	23.8%	74 714	24.6%	146 744	48.4%	70 102	24.2%	6.6%
National Government	67 864	41 000	60.4%	11 314	16.7%	52 314	77.1%	24 927	38.9%	(54.6%)
Provincial Government	385	61	15.7%	24	6.2%	84	21.9%	6 662	466.8%	(99.6%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	68 249	41 061	60.2%	11 338	16.6%	52 399	76.8%	31 590	46.8%	(64.1%)
Borrowing	2 186	-	-	-	-	-	-	11 003	81.5%	(100.0%)
Internally generated funds	232 723	30 969	13.3%	63 376	27.2%	94 345	40.5%	27 509	14.5%	130.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	303 158	72 030	23.8%	74 714	24.6%	146 744	48.4%	70 102	24.2%	6.6%
Governance and Administration	18 650	1 121	6.0%	3 230	17.3%	4 352	23.3%	855	7.9%	277.9%
Executive & Council	13 650	11	.1%	2 917	21.4%	2 928	21.5%	180	4.5%	1 518.7%
Budget & Treasury Office	1 660	1 102	66.4%	118	7.1%	1 220	73.5%	205	50.9%	(42.5%)
Corporate Services	3 340	8	.2%	196	5.9%	204	6.1%	470	12.7%	(58.3%)
Community and Public Safety	34 921	469	1.3%	9 359	26.8%	9 828	28.1%	5 177	20.0%	80.8%
Community & Social Services	21 203	33	.2%	7 443	35.1%	7 476	35.3%	2 048	39.1%	263.4%
Sport And Recreation	5 757	361	6.3%	1 263	21.9%	1 624	28.2%	1 921	22.9%	(34.2%)
Public Safety	6 826	74	1.1%	274	4.0%	349	5.1%	1 035	5.9%	(73.5%)
Housing	1 135	-	-	379	33.4%	379	33.4%	173	16.3%	119.5%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	192 679	65 523	34.0%	52 923	27.5%	118 447	61.5%	31 753	21.6%	66.7%
Planning and Development	5 000	-	-	147	2.9%	147	2.9%	7 002	36.4%	(97.9%)
Road Transport	187 679	65 523	34.9%	52 777	28.1%	118 300	63.0%	24 750	19.7%	113.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	56 907	4 917	8.6%	9 201	16.2%	14 117	24.8%	32 317	34.7%	(71.5%)
Electricity	56 587	4 917	8.7%	9 002	15.9%	13 919	24.6%	32 317	35.2%	(72.1%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	320	-	-	199	62.1%	199	62.1%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	1 356 656	349 377	25.8%	537 681	39.6%	887 058	65.4%	314 053	49.5%	71.2%
Property rates, penalties and collection charges	342 508	67 613	19.7%	100 255	29.3%	167 868	49.0%	75 941	44.5%	32.0%
Service charges	723 921	160 425	22.2%	207 074	28.6%	367 499	50.8%	145 854	43.7%	42.0%
Other revenue	55 301	15 281	27.6%	155 943	282.0%	171 224	309.6%	26 711	80.5%	483.8%
Government - operating	130 487	50 647	38.8%	43 628	33.4%	94 275	72.2%	37 721	75.8%	15.7%
Government - capital	68 249	45 197	66.2%	25 133	36.8%	70 330	103.0%	20 000	53.4%	25.7%
Interest	36 190	10 214	28.2%	5 647	15.6%	15 862	43.8%	7 826	55.4%	(27.8%)
Dividends	-	-		-		-		-		
Payments	(1 150 982)	(354 534)	30.8%	(451 982)	39.3%	(806 517)	70.1%	(267 887)	53.5%	68.7%
Suppliers and employees	(1 125 795)	(353 427)	31.4%	(440 661)	39.1%	(794 088)	70.5%	(252 202)	53.4%	74.7%
Finance charges	(24 697)	(1 107)	4.5%	(11 322)	45.8%	(12 429)	50.3%	(12 114)	46.5%	(6.5%)
Transfers and grants	(490)	-	-	-	-	-	-	(3 571)	714.1%	(100.0%)
Net Cash from/(used) Operating Activities	205 674	(5 157)	(2.5%)	85 698	41.7%	80 541	39.2%	46 166	30.5%	85.6%
Cash Flow from Investing Activities										
Receipts	4 412	34	.8%	25	.6%	59	1.3%	-	.1%	(100.0%)
Proceeds on disposal of PPE	500	-	-	-	-	-	-	-	.1%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	3 912	34	.9%	25	.6%	59	1.5%	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(303 158)	(72 030)	23.8%	(65 147)	21.5%	(137 176)	45.2%	(70 102)	24.2%	(7.1%)
Capital assets	(303 158)	(72 030)	23.8%	(65 147)	21.5%	(137 176)	45.2%	(70 102)	24.2%	(7.1%)
Net Cash from/(used) Investing Activities	(298 746)	(71 996)	24.1%	(65 121)	21.8%	(137 117)	45.9%	(70 102)	24.9%	(7.1%)
Cash Flow from Financing Activities										
Receipts	2 989	318	10.6%	360	12.0%	678	22.7%	28 640	251.0%	(98.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	25 683	258.9%	(100.0%)
Increase (decrease) in consumer deposits	2 989	318	10.6%	360	12.0%	678	22.7%	2 957	183.8%	(87.8%)
Payments	(712)	(1 042)	146.2%	(5 525)	775.5%	(6 567)	921.7%	(3 729)	91.1%	48.2%
Repayment of borrowing	(712)	(1 042)	146.2%	(5 525)	775.5%	(6 567)	921.7%	(3 729)	91.1%	48.2%
Net Cash from/(used) Financing Activities	2 276	(724)	(31.8%)	(5 166)	(226.9%)	(5 889)	(258.7%)	24 911	1 007.8%	(120.7%)
Net Increase/(Decrease) in cash held	(90 796)	(77 877)	85.8%	15 411	(17.0%)	(62 465)	68.8%	975	(4.9%)	1 480.7%
Cash/cash equivalents at the year begin:	363 286	452 173	124.5%	374 296	103.0%	452 173	124.5%	546 200	128.6%	(31.5%)
Cash/cash equivalents at the year end:	272 490	374 296	137.4%	389 708	143.0%	389 708	143.0%	547 175	194.8%	(28.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	26 279	55.1%	3 094	6.5%	1 750	3.7%	16 607	34.8%	47 731	29.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 067	19.8%	6 010	7.9%	4 459	5.9%	50 478	66.4%	76 014	46.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 880	18.0%	560	5.4%	461	4.4%	7 568	72.3%	10 469	6.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 130	4.6%	1 008	4.1%	934	3.8%	21 545	87.5%	24 618	15.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 457)	(25.9%)	(1 826)	(32.4%)	(1 638)	(29.1%)	10 555	187.4%	5 633	3.4%	-	-	-	-
Total By Income Source	42 899	26.1%	8 847	5.4%	5 965	3.6%	106 754	64.9%	164 466	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	244	3.3%	167	2.2%	85	1.1%	6 926	93.3%	7 421	4.5%	-	-	-	-
Commercial	18 568	41.4%	2 422	5.4%	2 139	4.8%	21 711	48.4%	44 840	27.3%	-	-	-	-
Households	21 667	20.5%	5 662	5.4%	3 615	3.4%	74 704	70.7%	105 648	64.2%	-	-	-	-
Other	2 421	36.9%	596	9.1%	127	1.9%	3 413	52.1%	6 557	4.0%	-	-	-	-
Total By Customer Group	42 899	26.1%	8 847	5.4%	5 965	3.6%	106 754	64.9%	164 466	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	44 707	100.0%	-	-	-	-	-	-	44 707	36.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	385	100.0%	-	-	-	-	-	-	385	.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 575	100.0%	-	-	-	-	-	-	2 575	2.1%
Loan repayments	5 334	100.0%	-	-	-	-	-	-	5 334	4.3%
Trade Creditors	9 385	83.4%	1 166	10.4%	356	3.2%	349	3.1%	11 256	9.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	52 397	88.9%	6 522	11.1%	-	-	-	-	58 919	47.8%
Total	114 783	93.2%	7 688	6.2%	356	.3%	349	.3%	123 176	100.0%

Contact Details

Municipal Manager	Mr N J Mdakane	032 437 5003
Financial Manager	Mr Shamir Rajcoomar	032 437 5502

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NDWEDWE (KZN293)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	129 794	50 622	39.0%	42 283	32.6%	92 906	71.6%	28 702	63.8%	47.3%
Property rates	9 837	1 707	17.4%	2 555	26.0%	4 261	43.3%	2 165	69.4%	18.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	284	95	33.5%	75	26.5%	170	60.0%	54	27.4%	37.9%
Interest earned - external investments	5 500	2 402	43.7%	2 401	43.6%	4 803	87.3%	1 704	209.7%	40.9%
Interest earned - outstanding debtors	220	115	52.5%	134	61.0%	250	113.5%	117	22.3%	15.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	113 590	45 493	40.1%	37 014	32.6%	82 507	72.6%	24 550	61.9%	50.8%
Other own revenue	364	810	222.9%	105	28.8%	915	251.6%	113	106.9%	(7.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	127 457	22 418	17.6%	31 360	24.6%	53 778	42.2%	28 707	40.8%	9.2%
Employee related costs	40 277	6 139	15.2%	8 461	21.0%	14 600	36.2%	8 082	42.9%	4.7%
Remuneration of councillors	11 054	2 521	22.8%	2 512	22.7%	5 033	45.5%	2 393	46.1%	5.0%
Debt impairment	3 000	-	-	695	23.2%	695	23.2%	958	28.1%	(27.4%)
Depreciation and asset impairment	16 000	3 954	24.7%	3 953	24.7%	7 906	49.4%	6 808	47.0%	(41.9%)
Finance charges	-	-	-	-	-	-	-	1	10.9%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	14 160	1 242	8.8%	1 776	12.5%	3 018	21.3%	1 870	25.5%	(5.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	42 966	8 562	19.9%	13 963	32.5%	22 525	52.4%	8 596	41.7%	62.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 337	28 204		10 923		39 127		(4)		
Transfers recognised - capital	47 451	5 784	12.2%	7 652	16.1%	13 436	28.3%	10 427	40.6%	(26.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	49 788	33 989		18 575		52 563		10 423		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	49 788	33 989		18 575		52 563		10 423		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	49 788	33 989		18 575		52 563		10 423		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	49 788	33 989		18 575		52 563		10 423		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	-	10 506	-	13 176	-	23 682	-	9 444	29.7%	39.5%
National Government	-	7 781	-	10 110	-	17 890	-	9 181	30.4%	10.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	7 781	-	10 110	-	17 890	-	9 181	30.4%	10.1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	2 725	-	3 067	-	5 792	-	264	25.8%	1 063.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	-	10 506	-	13 176	-	23 682	-	9 444	29.7%	39.5%
Governance and Administration	-	1 505	-	332	-	1 838	-	188	20.5%	77.2%
Executive & Council	-	1 485	-	11	-	1 497	-	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	126	78.7%	(100.0%)
Corporate Services	-	20	-	321	-	341	-	62	8.9%	421.4%
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	4 260	-	8 606	-	12 866	-	7 993	47.5%	7.7%
Planning and Development	-	-	-	60	-	60	-	76	9.8%	(21.6%)
Road Transport	-	4 260	-	8 547	-	12 806	-	7 917	48.4%	7.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	4 740	-	4 238	-	8 978	-	1 263	32.1%	235.5%
Electricity	-	4 740	-	4 238	-	8 978	-	1 263	32.1%	235.5%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	173 693	63 781	36.7%	54 011	31.1%	117 792	67.8%	28 167	59.2%	91.8%
Property rates, penalties and collection charges	6 837	955	14.0%	4 774	69.8%	5 730	83.8%	1 492	123.5%	220.1%
Service charges	-	-		-		-		-		
Other revenue	647	2 352	363.4%	189	29.3%	2 541	392.6%	1 908	1 580.6%	(90.1%)
Government - operating	113 590	47 568	41.9%	37 095	32.7%	84 663	74.5%	6 108	48.7%	507.3%
Government - capital	47 451	10 374	21.9%	9 552	20.1%	19 926	42.0%	16 992	67.3%	(43.8%)
Interest	5 168	2 532	49.0%	2 401	46.5%	4 933	95.4%	1 667	124.1%	44.0%
Dividends	-	-		-		-		-		
Payments	(127 052)	(30 030)	23.6%	(20 777)	16.4%	(50 808)	40.0%	(23 186)	39.4%	(10.4%)
Suppliers and employees	(127 052)	(30 030)	23.6%	(20 777)	16.4%	(50 808)	40.0%	(23 185)	39.4%	(10.4%)
Finance charges	-	-		-		-		(1)	10.9%	(100.0%)
Transfers and grants	-	-		-		-		-		
Net Cash from/(used) Operating Activities	46 641	33 751	72.4%	33 234	71.3%	66 985	143.6%	4 981	98.5%	567.3%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(79 071)	(10 506)	13.3%	(13 176)	16.7%	(23 682)	30.0%	(9 484)	28.4%	38.9%
Capital assets	(79 071)	(10 506)	13.3%	(13 176)	16.7%	(23 682)	30.0%	(9 484)	28.4%	38.9%
Net Cash from/(used) Investing Activities	(79 071)	(10 506)	13.3%	(13 176)	16.7%	(23 682)	30.0%	(9 484)	28.4%	38.9%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	(59)	16.6%	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	(59)	16.6%	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	(59)	16.6%	(100.0%)
Net Increase/(Decrease) in cash held	(32 430)	23 245	(71.7%)	20 058	(61.8%)	43 303	(133.5%)	(4 563)	(570.3%)	(539.6%)
Cash/cash equivalents at the year begin:	84 616	109 380	129.3%	132 625	156.7%	109 380	129.3%	120 461	131.2%	10.1%
Cash/cash equivalents at the year end:	52 186	132 625	254.1%	152 683	292.6%	152 683	292.6%	115 898	224.7%	31.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	358	3.6%	313	3.1%	304	3.0%	9 039	90.3%	10 014	100.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	4.2%	(3)	9.0%	(16)	46.5%	(14)	40.3%	(35)	(.3%)	-	-	-	-
Total By Income Source	357	3.6%	310	3.1%	288	2.9%	9 025	90.4%	9 980	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	65	1.9%	59	1.7%	43	1.3%	3 237	95.1%	3 404	34.1%	-	-	-	-
Commercial	246	5.1%	206	4.2%	200	4.1%	4 210	86.6%	4 861	48.7%	-	-	-	-
Households	28	2.2%	26	2.1%	27	2.2%	1 156	93.5%	1 237	12.4%	-	-	-	-
Other	19	3.9%	19	3.9%	19	3.9%	422	88.3%	477	4.8%	-	-	-	-
Total By Customer Group	357	3.6%	310	3.1%	288	2.9%	9 025	90.4%	9 980	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	17	4.1%	-	-	409	95.9%	427	100.0%
Total	-	-	17	4.1%	-	-	409	95.9%	427	100.0%

Contact Details

Municipal Manager	Ms Thembeka Cibane	032 532 5000
Financial Manager	Mr Monde Thulasizwe Nkosi	032 532 5000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MAPHUMULO (KZN294)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	105 873	35 358	33.4%	31 941	30.2%	67 299	63.6%	36 921	72.6%	(13.5%)
Property rates	10 658	3 364	31.6%	3 391	31.8%	6 755	63.4%	3 465	49.5%	(2.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 131	225	19.9%	216	19.1%	441	39.0%	242	48.7%	(11.0%)
Interest earned - external investments	2 322	601	25.9%	501	21.6%	1 102	47.4%	571	55.4%	(12.4%)
Interest earned - outstanding debtors	1 938	468	24.2%	632	32.6%	1 100	56.7%	800	357.5%	(21.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	89 590	30 678	34.2%	27 166	30.3%	57 844	64.6%	31 885	75.2%	(14.8%)
Other own revenue	235	21	8.8%	36	15.2%	57	24.1%	(41)	97.7%	(186.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	98 729	16 946	17.2%	25 265	25.6%	42 211	42.8%	24 033	49.0%	5.1%
Employee related costs	26 666	5 911	22.2%	7 097	26.6%	13 008	48.8%	7 538	47.7%	(5.8%)
Remuneration of councillors	6 882	1 656	24.1%	1 593	23.1%	3 249	47.2%	1 420	50.6%	12.2%
Debt impairment	750	2	.3%	-	-	2	.3%	-	-	-
Depreciation and asset impairment	13 810	-	-	5 683	41.1%	5 683	41.1%	2 560	42.4%	121.9%
Finance charges	1 150	268	23.3%	191	16.6%	459	39.9%	415	21.6%	(54.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	10 327	1 279	12.4%	2 099	20.3%	3 378	32.7%	2 422	38.5%	(13.3%)
Transfers and grants	16 150	2 311	14.3%	220	1.4%	2 531	15.7%	2 272	519.4%	(90.3%)
Other expenditure	22 994	5 519	24.0%	8 383	36.5%	13 902	60.5%	7 406	40.8%	13.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 145	18 412		6 675		25 088		12 888		
Transfers recognised - capital	21 301	6 907	32.4%	4 307	20.2%	11 214	52.6%	8 292	38.2%	(48.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 446	25 319		10 982		36 302		21 180		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	28 446	25 319		10 982		36 302		21 180		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 446	25 319		10 982		36 302		21 180		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 446	25 319		10 982		36 302		21 180		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	-	10 367	-	4 127	-	14 494	-	7 303	29.3%	(43.5%)
National Government	-	10 367	-	4 082	-	14 449	-	4 648	15.7%	(12.2%)
Provincial Government	-	-	-	-	-	-	-	1 039	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	10 367	-	4 082	-	14 449	-	5 687	19.6%	(28.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	45	-	45	-	1 616	278.9%	(97.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	-	10 367	-	4 127	-	14 494	-	7 303	29.3%	(43.5%)
Governance and Administration	-	-	-	45	-	45	-	165	27.5%	(72.7%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	18	-	18	-	-	103.7%	(100.0%)
Corporate Services	-	-	-	27	-	27	-	165	63.9%	(83.5%)
Community and Public Safety	-	-	-	-	-	-	-	1 789	390.1%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	1 789	390.1%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	10 367	-	4 082	-	14 449	-	5 349	39.3%	(23.7%)
Planning and Development	-	-	-	-	-	-	-	150	-	(100.0%)
Road Transport	-	10 367	-	4 082	-	14 449	-	5 199	38.6%	(21.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget	2016/17 First Quarter		2016/17 Second Quarter		2016/17 Year to Date		2015/16 Second Quarter		Q2 of 2015/16 to Q2 of 2016/17
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	123 709	57 610	46.6%	40 965	33.1%	98 575	79.7%	31 392	63.8%	30.5%
Property rates, penalties and collection charges	7 993	-	-	8 632	108.0%	8 632	108.0%	4 878	76.8%	76.9%
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	2 503	2 945	117.7%	3 156	126.1%	6 101	243.8%	167	83.6%	1 785.2%
Government - operating	89 590	47 157	52.6%	24 370	27.2%	71 527	79.8%	20 775	67.3%	17.3%
Government - capital	21 301	6 907	32.4%	4 307	20.2%	11 214	52.6%	5 000	46.1%	(13.9%)
Interest	2 322	601	25.9%	500	21.5%	1 102	47.4%	571	48.8%	(12.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(90 947)	(39 676)	43.6%	(23 293)	25.6%	(62 968)	69.2%	(59 488)	161.1%	(60.8%)
Suppliers and employees	(73 647)	(35 227)	47.8%	(22 889)	31.1%	(58 116)	78.9%	(56 860)	158.1%	(59.7%)
Finance charges	(1 150)	(148)	12.9%	(235)	20.4%	(383)	33.3%	(574)	28.5%	(59.1%)
Transfers and grants	(16 150)	(4 301)	26.6%	(168)	1.0%	(4 469)	27.7%	(2 053)	530.5%	(91.8%)
Net Cash from/(used) Operating Activities	32 762	17 935	54.7%	17 672	53.9%	35 607	108.7%	(28 096)	(119.1%)	(162.9%)
Cash Flow from Investing Activities										
Receipts	-	20 000	-	-	-	20 000	-	33 694	32 039.2%	(100.0%)
Proceeds on disposal of PPE	-	20 000	-	-	-	20 000	-	33 694	32 039.2%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(25 084)	(5 822)	23.2%	(4 884)	19.5%	(10 706)	42.7%	(7 812)	31.2%	(37.5%)
Capital assets	(25 084)	(5 822)	23.2%	(4 884)	19.5%	(10 706)	42.7%	(7 812)	31.2%	(37.5%)
Net Cash from/(used) Investing Activities	(25 084)	14 178	(56.5%)	(4 884)	19.5%	9 294	(37.1%)	25 882	(165.4%)	(118.9%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(7 053)	(1 494)	21.2%	(1 841)	26.1%	(3 335)	47.3%	(1 994)	91.4%	(7.7%)
Repayment of borrowing	(7 053)	(1 494)	21.2%	(1 841)	26.1%	(3 335)	47.3%	(1 994)	91.4%	(7.7%)
Net Cash from/(used) Financing Activities	(7 053)	(1 494)	21.2%	(1 841)	26.1%	(3 335)	47.3%	(1 994)	(89.6%)	(7.7%)
Net Increase/(Decrease) in cash held	625	30 619	4 895.2%	10 947	1 750.2%	41 566	6 645.4%	(4 208)	238.1%	(360.2%)
Cash/cash equivalents at the year begin:	25 260	22 797	90.2%	53 415	211.5%	22 797	90.2%	32 709	44.8%	63.3%
Cash/cash equivalents at the year end:	25 885	53 415	206.4%	64 362	248.6%	64 362	248.6%	28 501	70.5%	125.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(96)	(1.1%)	(6 496)	(72.0%)	1 037	11.5%	14 583	161.5%	9 028	46.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(65)	(2.2%)	16	.5%	65	2.2%	2 916	99.5%	2 932	15.1%	-	-	-	-
Interest on Arrear Debtor Accounts	142	14.7%	147	15.1%	120	12.4%	562	57.9%	971	5.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	91	1.4%	91	1.4%	171	2.7%	6 098	94.5%	6 451	33.3%	-	-	-	-
Total By Income Source	73	.4%	(6 243)	(32.2%)	1 393	7.2%	24 159	124.7%	19 381	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(108)	(2.9%)	(6 505)	(176.6%)	948	25.7%	9 349	253.8%	3 684	19.0%	-	-	-	-
Commercial	82	.9%	160	1.8%	267	3.0%	8 509	94.4%	9 019	46.5%	-	-	-	-
Households	7	3.0%	12	5.1%	7	3.0%	202	88.8%	227	1.2%	-	-	-	-
Other	91	1.4%	91	1.4%	171	2.7%	6 098	94.5%	6 451	33.3%	-	-	-	-
Total By Customer Group	73	.4%	(6 243)	(32.2%)	1 393	7.2%	24 159	124.7%	19 381	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(80)	(305.8%)	(342)	(1 304.3%)	35	134.8%	413	1 575.3%	26	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	(80)	(305.8%)	(342)	(1 304.3%)	35	134.8%	413	1 575.3%	26	100.0%

Contact Details

Municipal Manager	Mr Christian Sibusiso Mhlongo	032 481 4500
Financial Manager	Mr Sibusiso Majola	032 481 4500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ILEMBE (DC29)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	589 783	200 640	34.0%	161 946	27.5%	362 587	61.5%	174 232	62.5%	(7.1%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	99 699	22 612	22.7%	21 293	21.4%	43 905	44.0%	21 399	39.6%	(.5%)
Service charges - sanitation revenue	36 442	11 638	31.9%	11 699	32.1%	23 337	64.0%	13 236	48.4%	(11.6%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	2 635	1 062	40.3%	426	16.2%	1 488	56.5%	1 335	40.4%	(68.1%)
Rental of facilities and equipment	14	8	58.0%	5	37.3%	14	95.3%	8	42.8%	(32.4%)
Interest earned - external investments	3 614	975	27.0%	624	17.3%	1 600	44.3%	229	33.8%	172.7%
Interest earned - outstanding debtors	20 549	4 211	20.5%	4 444	21.6%	8 656	42.1%	5 139	46.1%	(13.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	1 473	-	-	-	-	-	-	377	23.6%	(100.0%)
Transfers recognised - operational	396 961	156 125	39.3%	123 989	31.2%	280 114	70.6%	118 913	71.8%	4.3%
Other own revenue	28 395	4 008	14.1%	(534)	(1.9%)	3 474	12.2%	13 597	103.4%	(103.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	579 600	128 145	22.1%	143 372	24.7%	271 516	46.8%	179 328	54.9%	(20.1%)
Employee related costs	178 075	47 595	26.7%	47 012	26.4%	94 608	53.1%	50 253	48.6%	(6.4%)
Remuneration of councillors	11 043	2 124	19.2%	1 860	16.8%	3 984	36.1%	2 262	53.6%	(17.8%)
Debt impairment	55 763	13 942	25.0%	13 940	25.0%	27 882	50.0%	9 428	50.0%	47.8%
Depreciation and asset impairment	65 868	20 074	30.5%	16 215	24.6%	36 289	55.1%	21 093	61.1%	(23.1%)
Finance charges	8 125	4 520	55.6%	1 868	23.0%	6 388	78.6%	954	41.7%	95.8%
Bulk purchases	74 318	10 306	13.9%	23 972	32.3%	34 278	46.1%	15 254	79.8%	57.2%
Other Materials	41 228	6 852	16.6%	8 906	21.6%	15 758	38.2%	8 042	33.4%	10.7%
Contracted services	36 634	7 753	21.2%	13 197	36.0%	20 950	57.2%	30 151	76.8%	(56.2%)
Transfers and grants	15 000	-	-	-	-	-	-	11 931	50.4%	(100.0%)
Other expenditure	93 547	14 978	16.0%	16 401	17.5%	31 379	33.5%	29 960	57.2%	(45.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	10 182	72 495		18 575		91 070		(5 096)		
Transfers recognised - capital	362 328	149 283	41.2%	105 998	29.3%	255 281	70.5%	79 623	31.1%	33.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	372 510	221 779		124 573		346 351		74 527		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	372 510	221 779		124 573		346 351		74 527		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	372 510	221 779		124 573		346 351		74 527		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	372 510	221 779		124 573		346 351		74 527		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	347 899	118 612	34.1%	129 073	37.1%	247 685	71.2%	106 061	37.6%	21.7%
National Government	203 946	87 568	42.9%	73 521	36.0%	161 090	79.0%	80 039	45.6%	(8.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	6 009	1 341	22.3%	2 980	49.6%	4 320	71.9%	-	-	(100.0%)
Transfers recognised - capital	209 954	88 909	42.3%	76 501	36.4%	165 410	78.8%	80 039	42.8%	(4.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	25 435	169	.7%	3 545	13.9%	3 714	14.6%	(76)	24.9%	(4 787.6%)
Public contributions and donations	112 510	29 534	26.2%	49 027	43.6%	78 560	69.8%	26 097	26.4%	87.9%
Capital Expenditure Standard Classification	347 899	118 612	34.1%	129 073	37.1%	247 685	71.2%	106 061	37.6%	21.7%
Governance and Administration	22 535	169	.8%	2 356	10.5%	2 525	11.2%	(168)	26.5%	(1 498.5%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	12 775	141	1.1%	2 315	18.1%	2 456	19.2%	1 653	44.2%	40.0%
Corporate Services	9 760	29	.3%	41	.4%	69	.7%	(1 822)	4.4%	(102.2%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	326	17.6%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	326	17.6%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	325 364	118 443	36.4%	126 717	38.9%	245 159	75.3%	105 903	38.2%	19.7%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	285 864	114 361	40.0%	119 760	41.9%	234 122	81.9%	91 985	42.7%	30.2%
Waste Water Management	39 500	4 081	10.3%	6 956	17.6%	11 038	27.9%	13 918	19.3%	(50.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	767 254	300 990	39.2%	306 879	40.0%	607 870	79.2%	341 720	66.0%	(10.2%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	90 204	30 291	33.6%	22 645	25.1%	52 936	58.7%	23 267	34.1%	(2.7%)
Other revenue	29 884	5 864	19.6%	(2 134)	(7.1%)	3 730	12.5%	14 706	84.9%	(114.5%)
Government - operating	395 961	157 082	39.7%	124 694	31.5%	281 776	71.2%	119 914	75.3%	4.0%
Government - capital	234 234	106 811	45.6%	160 995	68.7%	267 806	114.3%	183 296	69.6%	(12.2%)
Interest	16 971	942	5.5%	679	4.0%	1 621	9.6%	538	9.2%	26.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(472 352)	(233 197)	49.4%	(153 892)	32.6%	(387 089)	81.9%	(208 833)	81.5%	(26.3%)
Suppliers and employees	(454 227)	(228 677)	50.3%	(152 400)	33.6%	(381 078)	83.9%	(194 915)	82.7%	(21.8%)
Finance charges	(8 125)	(4 520)	55.6%	(1 491)	18.4%	(6 011)	74.0%	(926)	41.4%	61.0%
Transfers and grants	(10 000)	-	-	-	-	-	-	(12 992)	74.1%	(100.0%)
Net Cash from/(used) Operating Activities	294 901	67 793	23.0%	152 988	51.9%	220 781	74.9%	132 887	46.7%	15.1%
Cash Flow from Investing Activities										
Receipts	152 627	33 505	22.0%	13 265	8.7%	46 770	30.6%	(122)	33.0%	(10 973.0%)
Proceeds on disposal of PPE	128 094	33 627	26.3%	13 615	10.6%	47 241	36.9%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	24 533	(122)	(.5%)	(350)	(1.4%)	(471)	(1.9%)	(122)	33.0%	186.5%
Payments	(347 899)	(123 547)	35.5%	(139 852)	40.2%	(263 399)	75.7%	(89 156)	36.7%	56.9%
Capital assets	(347 899)	(123 547)	35.5%	(139 852)	40.2%	(263 399)	75.7%	(89 156)	36.7%	56.9%
Net Cash from/(used) Investing Activities	(195 273)	(90 042)	46.1%	(126 587)	64.8%	(216 629)	110.9%	(89 278)	36.7%	41.8%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	114	8.3%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	114	8.3%	(100.0%)
Payments	(43 760)	(789)	1.8%	(13 169)	30.1%	(13 958)	31.9%	(13 169)	435.7%	-
Repayment of borrowing	(43 760)	(789)	1.8%	(13 169)	30.1%	(13 958)	31.9%	(13 169)	435.7%	-
Net Cash from/(used) Financing Activities	(43 760)	(789)	1.8%	(13 169)	30.1%	(13 958)	31.9%	(13 055)	723.9%	.9%
Net Increase/(Decrease) in cash held	55 869	(23 038)	(41.2%)	13 231	23.7%	(9 807)	(17.6%)	30 554	425.9%	(56.7%)
Cash/cash equivalents at the year begin:	55 940	36 143	64.6%	13 104	23.4%	36 143	64.6%	38 527	141.0%	(66.0%)
Cash/cash equivalents at the year end:	111 808	13 104	11.7%	26 336	23.6%	26 336	23.6%	69 080	205.4%	(61.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 920	3.4%	3 644	3.1%	3 913	3.4%	105 002	90.1%	116 479	49.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	3 259	8.1%	2 714	6.8%	2 278	5.7%	31 906	79.5%	40 157	17.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 679	3.7%	1 645	3.6%	1 584	3.5%	40 637	89.2%	45 544	19.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 841	11.9%	584	1.8%	751	2.3%	27 015	83.9%	32 192	13.7%	-	-	-	-
Total By Income Source	12 699	5.4%	8 587	3.7%	8 526	3.6%	204 560	87.3%	234 373	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 174	10.0%	920	7.8%	634	5.4%	9 053	76.8%	11 780	5.0%	-	-	-	-
Commercial	1 213	13.5%	724	8.1%	676	7.5%	6 373	70.9%	8 987	3.8%	-	-	-	-
Households	6 517	3.4%	6 508	3.4%	6 603	3.4%	171 900	89.8%	191 528	81.7%	-	-	-	-
Other	3 795	17.2%	435	2.0%	614	2.8%	17 234	78.1%	22 078	9.4%	-	-	-	-
Total By Customer Group	12 699	5.4%	8 587	3.7%	8 526	3.6%	204 560	87.3%	234 373	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 068	100.0%	-	-	-	-	-	-	2 068	4.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 807	100.0%	-	-	-	-	-	-	1 807	3.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20 489	44.4%	18 182	39.4%	9	-	7 476	16.2%	46 156	92.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	24 364	48.7%	18 182	36.3%	9	-	7 476	14.9%	50 031	100.0%

Contact Details

Municipal Manager	Mr Mrs Nonhlanhla Gamede	032 437 9501
Financial Manager	Ms Nosipho Mba	032 437 9503

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: GREATER KOKSTAD (KZN433)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	322 232	130 613	40.5%	60 923	18.9%	191 536	59.4%	58 330	61.9%	4.4%
Property rates	97 002	66 381	68.4%	10 290	10.6%	76 671	79.0%	7 056	78.2%	45.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	116 239	31 916	27.5%	23 100	19.9%	55 016	47.3%	26 477	50.5%	(12.8%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	26 151	6 507	24.9%	6 417	24.5%	12 924	49.4%	5 883	81.4%	9.1%
Service charges - other	1 286	295	22.9%	289	22.5%	584	45.4%	272	46.3%	6.4%
Rental of facilities and equipment	1 715	277	16.2%	198	11.6%	475	27.7%	511	71.7%	(61.3%)
Interest earned - external investments	5 323	1 291	24.3%	2 447	46.0%	3 739	70.2%	1 186	85.9%	106.4%
Interest earned - outstanding debtors	3 628	1 480	40.8%	1 468	40.5%	2 949	81.3%	1 193	61.7%	23.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 269	104	8.2%	116	9.2%	220	17.4%	224	40.8%	(48.0%)
Licences and permits	3 701	825	22.3%	803	21.7%	1 629	44.0%	1 050	57.7%	(23.5%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	62 303	20 123	32.3%	15 402	24.7%	35 525	57.0%	15 409	67.2%	-
Other own revenue	3 617	1 412	39.1%	391	10.8%	1 803	49.9%	(932)	8.6%	(141.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	374 138	82 256	22.0%	67 813	18.1%	150 069	40.1%	85 321	48.1%	(20.5%)
Employee related costs	114 433	22 291	19.5%	25 280	22.1%	47 571	41.6%	20 349	42.0%	24.2%
Remuneration of councillors	6 937	1 380	19.9%	1 556	22.4%	2 936	42.3%	1 210	40.0%	28.6%
Debt impairment	9 500	15	.2%	4	-	19	.2%	-	.2%	(100.0%)
Depreciation and asset impairment	73 138	7 600	10.4%	6 705	9.2%	14 305	19.6%	38 518	111.8%	(82.6%)
Finance charges	1 956	354	18.1%	253	12.9%	607	31.0%	(91)	24.7%	(377.4%)
Bulk purchases	94 536	31 093	32.9%	16 609	17.6%	47 702	50.5%	16 098	51.9%	3.2%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	28 282	7 159	25.3%	7 073	25.0%	14 232	50.3%	7 458	44.8%	(5.2%)
Transfers and grants	12 113	4 467	36.9%	4 052	33.5%	8 520	70.3%	40	1.5%	10 054.9%
Other expenditure	33 242	7 898	23.8%	6 280	18.9%	14 178	42.7%	1 739	23.1%	261.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(51 906)	48 357		(6 890)		41 468		(26 991)		
Transfers recognised - capital	31 525	4 446	14.1%	3 867	12.3%	8 313	26.4%	3 927	54.3%	(1.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(20 381)	52 804		(3 023)		49 781		(23 064)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(20 381)	52 804		(3 023)		49 781		(23 064)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(20 381)	52 804		(3 023)		49 781		(23 064)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(20 381)	52 804		(3 023)		49 781		(23 064)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	45 225	5 221	11.5%	6 418	14.2%	11 639	25.7%	7 754	40.4%	(17.2%)
National Government	31 525	4 032	12.8%	1 504	4.8%	5 535	17.6%	3 445	39.3%	(56.4%)
Provincial Government	-	-	-	129	-	129	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 525	4 032	12.8%	1 633	5.2%	5 664	18.0%	3 445	47.6%	(52.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 700	1 189	8.7%	4 786	34.9%	5 975	43.6%	4 309	32.6%	11.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	45 225	5 221	11.5%	6 418	14.2%	11 639	25.7%	7 754	40.4%	(17.2%)
Governance and Administration	3 050	-	-	1 792	58.8%	1 792	58.8%	504	5.6%	255.4%
Executive & Council	-	-	-	-	-	-	-	462	6.6%	(100.0%)
Budget & Treasury Office	150	-	-	906	604.1%	906	604.1%	42	41.9%	2 063.4%
Corporate Services	2 900	-	-	886	30.6%	886	30.6%	-	-	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	32 675	5 221	16.0%	4 495	13.8%	9 716	29.7%	6 534	60.4%	(31.2%)
Planning and Development	4 500	-	-	-	-	-	-	-	-	-
Road Transport	28 175	5 221	18.5%	4 495	16.0%	9 716	34.5%	6 534	79.3%	(31.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	9 500	-	-	131	1.4%	131	1.4%	716	35.9%	(81.7%)
Electricity	5 000	-	-	131	2.6%	131	2.6%	716	35.9%	(81.7%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	4 500	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	328 645	120 549	36.7%	65 620	20.0%	186 169	56.6%	71 236	69.6%	(7.9%)
Property rates, penalties and collection charges	87 302	52 659	60.3%	11 975	13.7%	64 634	74.0%	10 425	76.0%	14.9%
Service charges	128 262	36 616	28.5%	22 919	17.9%	59 536	46.4%	27 513	49.3%	(16.7%)
Other revenue	10 302	3 866	37.5%	2 770	26.9%	6 637	64.4%	8 754	181.6%	(68.4%)
Government - operating	62 303	19 657	31.6%	13 893	22.3%	33 550	53.8%	16 253	66.8%	(14.5%)
Government - capital	31 525	6 500	20.6%	11 000	34.9%	17 500	55.5%	7 917	121.8%	38.9%
Interest	8 951	1 250	14.0%	3 062	34.2%	4 312	48.2%	375	12.1%	717.2%
Dividends	-	-		-		-		-		
Payments	(282 037)	(68 824)	24.4%	(43 702)	15.5%	(112 526)	39.9%	(54 765)	46.6%	(20.2%)
Suppliers and employees	(280 080)	(34 746)	12.4%	(43 636)	15.6%	(78 383)	28.0%	(49 045)	44.4%	(11.0%)
Finance charges	(1 956)	(34 078)	1 741.9%	(66)	3.4%	(34 144)	1 745.2%	(5 720)	412.4%	(98.8%)
Transfers and grants	-	-		-		-		-		
Net Cash from/(used) Operating Activities	46 609	51 725	111.0%	21 918	47.0%	73 643	158.0%	16 471	263.5%	33.1%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(45 225)	(11 949)	26.4%	(5 645)	12.5%	(17 594)	38.9%	(5 026)	33.2%	12.3%
Capital assets	(45 225)	(11 949)	26.4%	(5 645)	12.5%	(17 594)	38.9%	(5 026)	33.2%	12.3%
Net Cash from/(used) Investing Activities	(45 225)	(11 949)	26.4%	(5 645)	12.5%	(17 594)	38.9%	(5 026)	47.2%	12.3%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 089)	(519)	47.7%	(330)	30.3%	(849)	77.9%	(445)	124.5%	(25.9%)
Repayment of borrowing	(1 089)	(519)	47.7%	(330)	30.3%	(849)	77.9%	(445)	124.5%	(25.9%)
Net Cash from/(used) Financing Activities	(1 089)	(519)	47.7%	(330)	30.3%	(849)	77.9%	(445)	124.5%	(25.9%)
Net Increase/(Decrease) in cash held	294	39 257	13 340.6%	15 942	5 417.7%	55 200	18 758.3%	10 999	2 950.9%	44.9%
Cash/cash equivalents at the year begin:	43 401	88 367	203.6%	127 625	294.1%	88 367	203.6%	106 535	96.3%	19.8%
Cash/cash equivalents at the year end:	43 696	127 625	292.1%	143 567	328.6%	143 567	328.6%	117 534	206.5%	22.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	5 988	54.7%	2 672	24.4%	545	5.0%	1 742	15.9%	10 947	17.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 655	13.0%	1 940	6.9%	748	2.7%	21 764	77.4%	28 107	44.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 362	10.6%	1 039	8.1%	747	5.8%	9 737	75.6%	12 885	20.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	516	7.0%	499	6.8%	447	6.1%	5 909	80.2%	7 371	11.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	371	10.0%	(736)	(19.8%)	(125)	(3.4%)	4 203	113.2%	3 712	5.9%	-	-	-	-
Total By Income Source	11 892	18.9%	5 413	8.6%	2 362	3.7%	43 355	68.8%	63 022	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	527	59.2%	50	5.6%	118	13.2%	196	22.0%	891	1.4%	-	-	-	-
Commercial	6 045	45.3%	2 562	19.2%	586	4.4%	4 150	31.1%	13 343	21.2%	-	-	-	-
Households	5 153	14.1%	2 655	7.2%	1 508	4.1%	27 312	74.6%	36 628	58.1%	-	-	-	-
Other	167	1.4%	146	1.2%	151	1.2%	11 697	96.2%	12 161	19.3%	-	-	-	-
Total By Customer Group	11 892	18.9%	5 413	8.6%	2 362	3.7%	43 355	68.8%	63 022	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	36	96.8%	1	3.2%	-	-	-	-	37	11.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	287	98.3%	5	1.7%	-	-	-	-	292	88.8%
Total	323	98.1%	6	1.9%	-	-	-	-	329	100.0%

Contact Details

Municipal Manager	Mr Nyaniso Mslya	039 797 6601
Financial Manager	Ms Thando Mketsu	039 797 6613

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UBUHLEBEZWE (KZN434)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	122 091	50 270	41.2%	31 058	25.4%	81 328	66.6%	35 311	78.4%	(12.0%)
Property rates	15 754	8 517	54.1%	(5 891)	(37.4%)	2 626	16.7%	(234)	100.6%	2 418.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 991	188	9.4%	331	16.6%	519	26.1%	389	43.6%	(15.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	498	237	47.7%	(20)	(4.1%)	217	43.6%	210	106.2%	(109.6%)
Interest earned - external investments	4 000	1 547	38.7%	2 501	62.5%	4 048	101.2%	1 534	85.4%	63.1%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	250	149	59.5%	(106)	(42.3%)	43	17.2%	52	261.9%	(303.8%)
Licences and permits	3 560	777	21.8%	678	19.0%	1 455	40.9%	960	60.9%	(29.3%)
Agency services	720	206	28.6%	182	25.2%	387	53.8%	210	59.0%	(13.5%)
Transfers recognised - operational	95 039	38 544	40.6%	33 278	35.0%	71 821	75.6%	31 822	75.4%	4.6%
Other own revenue	279	105	37.8%	105	37.8%	211	75.6%	368	330.4%	(71.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	134 696	19 998	14.8%	33 539	24.9%	53 538	39.7%	25 912	40.5%	29.4%
Employee related costs	60 566	11 870	19.6%	14 740	24.3%	26 611	43.9%	13 863	45.2%	6.3%
Remuneration of councillors	9 855	1 776	18.0%	2 124	21.5%	3 900	39.6%	1 677	43.6%	26.6%
Debt impairment	1 900	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	19 000	1 666	8.8%	5 016	26.4%	6 683	35.2%	2 914	51.4%	72.1%
Finance charges	-	2	-	2 998	-	3 000	-	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	2 994	514	17.2%	854	28.5%	1 368	45.7%	544	19.0%	57.1%
Contracted services	6 484	1 398	21.6%	1 380	21.3%	2 778	42.8%	1 209	40.0%	14.1%
Transfers and grants	4 435	476	10.7%	1 213	27.4%	1 690	38.1%	288	27.2%	320.6%
Other expenditure	29 462	2 295	7.8%	5 214	17.7%	7 508	25.5%	5 417	30.8%	(3.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(12 605)	30 272		(2 481)		27 791		9 399		
Transfers recognised - capital	58 280	9 259	15.9%	8 619	14.8%	17 877	30.7%	15 947	40.3%	(46.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	45 675	39 531		6 137		45 668		25 346		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	45 675	39 531		6 137		45 668		25 346		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	45 675	39 531		6 137		45 668		25 346		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	45 675	39 531		6 137		45 668		25 346		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	65 912	8 460	12.8%	20 109	30.5%	28 569	43.3%	23 958	38.2%	(16.1%)
National Government	24 706	7 618	30.8%	14 740	59.7%	22 357	90.5%	19 505	51.5%	(24.4%)
Provincial Government	30 000	-	-	2 127	7.1%	2 127	7.1%	1 017	10.2%	109.1%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	54 706	7 618	13.9%	16 867	30.8%	24 485	44.8%	20 522	45.1%	(17.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 207	843	7.5%	3 241	28.9%	4 084	36.4%	3 385	19.2%	(4.2%)
Public contributions and donations	-	-	-	-	-	-	-	51	-	(100.0%)
Capital Expenditure Standard Classification	65 912	8 460	12.8%	20 109	30.5%	28 569	43.3%	23 958	38.2%	(16.1%)
Governance and Administration	2 270	-	-	1 777	78.3%	1 777	78.3%	1 605	26.7%	10.7%
Executive & Council	900	-	-	1 013	112.6%	1 013	112.6%	800	51.6%	26.7%
Budget & Treasury Office	350	-	-	122	35.0%	122	35.0%	10	6%	1 155.4%
Corporate Services	1 020	-	-	641	62.9%	641	62.9%	795	27.9%	(19.4%)
Community and Public Safety	19 174	2 711	14.1%	801	4.2%	3 512	18.3%	1 847	29.4%	(56.6%)
Community & Social Services	18 174	2 711	14.9%	801	4.4%	3 512	19.3%	1 847	29.4%	(56.6%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	1 000	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	44 469	5 749	12.9%	17 531	39.4%	23 280	52.4%	20 505	41.7%	(14.5%)
Planning and Development	-	5 749	-	17 531	-	23 280	-	19 581	-	(10.5%)
Road Transport	44 469	-	-	-	-	-	-	924	1.4%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	214 505	68 353	31.9%	54 193	25.3%	122 546	57.1%	93 705	94.8%	(42.2%)
Property rates, penalties and collection charges	41 225	2 497	6.1%	2 173	5.3%	4 671	11.3%	3 195	43.7%	(32.0%)
Service charges	3 493	(962)	(27.5%)	(349)	(10.0%)	(1 311)	(37.5%)	383	47.4%	(190.9%)
Other revenue	9 469	19 242	203.2%	11 703	123.6%	30 944	326.8%	60 863	1 789.3%	(80.8%)
Government - operating	95 039	39 530	41.6%	30 164	31.7%	69 694	73.3%	28 409	74.6%	6.2%
Government - capital	58 280	6 500	11.2%	8 000	13.7%	14 500	24.9%	-	13.1%	(100.0%)
Interest	7 000	1 547	22.1%	2 501	35.7%	4 048	57.8%	854	64.2%	192.8%
Dividends	-	-		-		-		-		
Payments	(113 796)	(40 581)	35.7%	(61 616)	54.1%	(102 197)	89.8%	(74 924)	147.0%	(17.8%)
Suppliers and employees	(109 361)	(40 095)	36.7%	(60 381)	55.2%	(100 476)	91.9%	(74 730)	150.2%	(19.2%)
Finance charges	-	-		-		-		-		
Transfers and grants	(4 435)	(486)	11.0%	(1 235)	27.8%	(1 721)	38.8%	(194)	15.3%	536.8%
Net Cash from/(used) Operating Activities	100 709	27 772	27.6%	(7 423)	(7.4%)	20 349	20.2%	18 781	15.3%	(139.5%)
Cash Flow from Investing Activities										
Receipts	-	-	-	(3 664)	-	(3 664)	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	(3 664)	-	(3 664)	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(65 912)	-	-	-	-	-	-	-	-	-
Capital assets	(65 912)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(65 912)	-	-	(3 664)	5.6%	(3 664)	5.6%	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	34 796	27 772	79.8%	(11 087)	(31.9%)	16 686	48.0%	18 781	(55.2%)	(159.0%)
Cash/cash equivalents at the year begin:	53 172	144 865	272.4%	172 638	324.7%	144 865	272.4%	(8 207)	-	(2 203.6%)
Cash/cash equivalents at the year end:	87 969	172 638	196.2%	161 551	183.6%	161 551	183.6%	10 575	23.7%	1 427.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	9	100.0%	9	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 121	25.7%	591	2.1%	557	2.0%	19 448	70.2%	27 717	90.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	296	8.1%	110	3.0%	91	2.5%	3 153	86.4%	3 650	11.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	90	100.0%	90	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	754	100.0%	754	2.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 428)	170.5%	34	(2.4%)	33	(2.3%)	937	(65.8%)	(1 424)	(4.6%)	-	-	-	-
Total By Income Source	4 989	16.2%	734	2.4%	681	2.2%	24 391	79.2%	30 795	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 903	31.3%	160	1.7%	152	1.6%	6 074	65.4%	9 289	30.2%	-	-	-	-
Commercial	754	6.4%	334	2.8%	307	2.6%	10 400	88.2%	11 794	38.3%	-	-	-	-
Households	1 323	13.6%	241	2.5%	222	2.3%	7 917	81.6%	9 703	31.5%	-	-	-	-
Other	9	90.4%	0	.1%	0	.1%	1	9.4%	10	-	-	-	-	-
Total By Customer Group	4 989	16.2%	734	2.4%	681	2.2%	24 391	79.2%	30 795	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	635	90.5%	56	8.0%	10	1.5%	-	-	702	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	635	90.5%	56	8.0%	10	1.5%	-	-	702	100.0%

Contact Details

Municipal Manager	Mr Gamakulu Sineke	039 834 7700
Financial Manager	Ms Unathi P Mahlasela	039 834 7700

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZIMKHULU (KZN435)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	204 882	76 004	37.1%	57 113	27.9%	133 117	65.0%	58 118	68.2%	(1.7%)
Property rates	11 119	6 444	58.0%	1 159	10.4%	7 603	68.4%	1 250	99.0%	(7.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	880	220	25.0%	217	24.7%	437	49.7%	207	52.9%	4.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 131	336	29.7%	276	24.4%	612	54.1%	253	39.5%	9.4%
Interest earned - external investments	4 700	4 118	87.6%	2 519	53.6%	6 637	141.2%	1 027	54.5%	145.2%
Interest earned - outstanding debtors	120	23	19.3%	19	15.6%	42	34.9%	30	20.6%	(37.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	900	140	15.5%	82	9.1%	221	24.6%	205	37.5%	(60.2%)
Licences and permits	450	127	28.3%	134	29.8%	261	58.0%	108	54.0%	23.8%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	183 438	63 935	34.9%	52 232	28.5%	116 166	63.3%	54 337	67.8%	(3.9%)
Other own revenue	2 144	662	30.9%	476	22.2%	1 138	53.1%	701	61.5%	(32.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	242 639	43 145	17.8%	49 971	20.6%	93 116	38.4%	60 193	58.8%	(17.0%)
Employee related costs	61 527	14 572	23.7%	15 985	26.0%	30 558	49.7%	12 928	50.8%	23.7%
Remuneration of councillors	15 712	3 622	23.1%	4 043	25.7%	7 665	48.8%	3 612	48.2%	11.9%
Debt impairment	3 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	41 811	10 736	25.7%	11 817	28.3%	22 552	53.9%	10 174	55.6%	16.1%
Finance charges	60	-	-	-	-	-	-	-	25.9%	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	6 874	1 665	24.2%	1 826	26.6%	3 491	50.8%	1 498	48.7%	21.9%
Transfers and grants	30 622	1 558	5.1%	779	2.5%	2 337	7.6%	14 726	68.9%	(94.7%)
Other expenditure	83 033	10 991	13.2%	15 522	18.7%	26 513	31.9%	17 255	66.2%	(10.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(37 757)	32 859		7 142		40 001		(2 075)		
Transfers recognised - capital	39 743	11 664	29.3%	17 823	44.8%	29 487	74.2%	14 470	81.7%	23.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 986	44 523		24 965		69 488		12 395		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 986	44 523		24 965		69 488		12 395		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 986	44 523		24 965		69 488		12 395		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 986	44 523		24 965		69 488		12 395		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	57 350	11 756	20.5%	20 313	35.4%	32 069	55.9%	16 703	76.6%	21.6%
National Government	39 743	11 664	29.3%	17 646	44.4%	29 310	73.7%	14 470	74.4%	22.0%
Provincial Government	-	-	-	177	-	177	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	39 743	11 664	29.3%	17 823	44.8%	29 487	74.2%	14 470	81.7%	23.2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 607	92	.5%	2 490	14.1%	2 582	14.7%	2 233	65.1%	11.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	57 350	11 756	20.5%	20 313	35.4%	32 069	55.9%	16 703	76.6%	21.6%
Governance and Administration	3 657	60	1.6%	20	.5%	79	2.2%	235	161.0%	(91.6%)
Executive & Council	2 100	8	.4%	-	-	8	.4%	7	50.8%	(100.0%)
Budget & Treasury Office	57	37	64.9%	11	19.9%	48	84.7%	85	81.1%	(86.7%)
Corporate Services	1 500	14	1.0%	9	.6%	23	1.5%	143	191.9%	(94.1%)
Community and Public Safety	1 000	11	1.1%	17	1.7%	29	2.9%	1 677	86.4%	(99.0%)
Community & Social Services	1 000	11	1.1%	17	1.7%	29	2.9%	1 677	86.4%	(99.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	52 693	11 685	22.2%	20 276	38.5%	31 961	60.7%	14 790	71.9%	37.1%
Planning and Development	450	21	4.7%	11	2.4%	32	7.1%	96	90.5%	(88.5%)
Road Transport	52 243	11 664	22.3%	20 265	38.8%	31 929	61.1%	14 695	71.7%	37.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	242 600	117 814	48.6%	81 919	33.8%	199 734	82.3%	70 560	75.4%	16.1%
Property rates, penalties and collection charges	9 562	1 533	16.0%	1 618	16.9%	3 151	33.0%	2 055	56.5%	(21.3%)
Service charges	757	229	30.2%	250	33.0%	479	63.3%	212	62.7%	18.1%
Other revenue	4 400	1 265	28.7%	968	22.0%	2 232	50.7%	1 267	51.0%	(23.6%)
Government - operating	183 438	65 647	35.8%	54 303	29.6%	119 950	65.4%	50 969	77.5%	6.5%
Government - capital	39 743	45 000	113.2%	22 243	56.0%	67 243	169.2%	15 000	74.4%	48.3%
Interest	4 700	4 141	88.1%	2 538	54.0%	6 679	142.1%	1 057	55.8%	140.1%
Dividends	-	-		-		-		-		
Payments	(193 181)	(31 280)	16.2%	(37 545)	19.4%	(68 825)	35.6%	(43 495)	57.8%	(13.7%)
Suppliers and employees	(166 606)	(30 851)	18.5%	(37 376)	22.4%	(68 227)	41.0%	(32 634)	56.3%	14.5%
Finance charges	-	-		-		-		-	25.9%	-
Transfers and grants	(26 575)	(429)	1.6%	(169)	.6%	(598)	2.2%	(10 861)	69.5%	(98.4%)
Net Cash from/(used) Operating Activities	49 419	86 535	175.1%	44 374	89.8%	130 909	264.9%	27 065	113.0%	64.0%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(57 350)	(11 718)	20.4%	(20 313)	35.4%	(32 031)	55.9%	(17 965)	78.0%	13.1%
Capital assets	(57 350)	(11 718)	20.4%	(20 313)	35.4%	(32 031)	55.9%	(17 965)	78.0%	13.1%
Net Cash from/(used) Investing Activities	(57 350)	(11 718)	20.4%	(20 313)	35.4%	(32 031)	55.9%	(17 965)	78.0%	13.1%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	100.0%	-
Repayment of borrowing	-	-	-	-	-	-	-	-	100.0%	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(7 931)	74 816	(943.3%)	24 061	(303.4%)	98 877	(1 246.7%)	9 100	622.0%	164.4%
Cash/cash equivalents at the year begin:	83 394	111 745	134.0%	186 561	223.7%	111 745	134.0%	124 123	175.4%	50.3%
Cash/cash equivalents at the year end:	75 463	186 561	247.2%	210 623	279.1%	210 623	279.1%	133 223	221.9%	58.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	180	2.7%	113	1.7%	88	1.3%	6 268	94.3%	6 648	68.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	81	5.3%	63	4.1%	51	3.4%	1 329	87.2%	1 524	15.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	60	19.7%	20	6.5%	9	3.0%	216	70.8%	304	3.1%	-	-	-	-
Interest on Arrear Debtor Accounts	21	3.2%	20	3.1%	19	3.0%	587	90.8%	647	6.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	58	10.1%	60	10.4%	29	5.1%	433	74.5%	581	6.0%	(46)	(7.9%)	-	-
Total By Income Source	400	4.1%	275	2.8%	197	2.0%	8 833	91.0%	9 705	100.0%	(46)	(.5%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2	-	1	-	1	-	4 285	99.9%	4 289	44.2%	-	-	-	-
Commercial	254	12.2%	150	7.2%	84	4.0%	1 590	76.5%	2 078	21.4%	-	-	-	-
Households	144	4.3%	124	3.7%	112	3.4%	2 957	88.6%	3 337	34.4%	(46)	(1.4%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	400	4.1%	275	2.8%	197	2.0%	8 833	91.0%	9 705	100.0%	(46)	(.5%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 155	100.0%	-	-	-	-	-	-	1 155	6.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	468	100.0%	-	-	-	-	-	-	468	2.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 177	100.0%	-	-	-	-	-	-	16 177	90.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	17 801	100.0%	-	-	-	-	-	-	17 801	100.0%

Contact Details

Municipal Manager	Mr Zweliphansi S. Sikhosana	039 259 5300
Financial Manager	Mrs Thembakazi Ngcemu	039 259 5012

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DR NKOSAZANA DLAMINI ZUMA (KZN436)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	156 200	55 695	35.7%	41 317	26.5%	97 012	62.1%	-	-	(100.0%)
Property rates	19 452	3 615	18.6%	3 739	19.2%	7 353	37.8%	-	-	(100.0%)
Property rates - penalties and collection charges	1 516	133	8.8%	-	-	133	8.8%	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 963	2 909	98.2%	572	19.3%	3 480	117.4%	-	-	(100.0%)
Service charges - other	-	260	-	260	-	520	-	-	-	(100.0%)
Rental of facilities and equipment	641	115	17.9%	58	9.0%	172	26.9%	-	-	(100.0%)
Interest earned - external investments	5 715	1 219	21.3%	1 392	24.4%	2 612	45.7%	-	-	(100.0%)
Interest earned - outstanding debtors	151	17	11.6%	-	-	17	11.6%	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	144	4	2.6%	14	9.9%	18	12.6%	-	-	(100.0%)
Licences and permits	793	227	28.6%	253	31.9%	480	60.5%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	112 159	45 427	40.5%	33 995	30.3%	79 422	70.8%	-	-	(100.0%)
Other own revenue	12 665	1 770	14.0%	1 035	8.2%	2 805	22.1%	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	141 997	25 593	18.0%	36 802	25.9%	62 395	43.9%	-	-	(100.0%)
Employee related costs	58 298	11 795	20.2%	13 946	23.9%	25 740	44.2%	-	-	(100.0%)
Remuneration of councillors	10 836	2 123	19.6%	2 225	20.5%	4 348	40.1%	-	-	(100.0%)
Debt impairment	561	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	12 227	2 946	24.1%	3 470	28.4%	6 416	52.5%	-	-	(100.0%)
Finance charges	747	25	3.3%	1	.2%	26	3.5%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	11 365	2 073	18.2%	5 165	45.4%	7 238	63.7%	-	-	(100.0%)
Transfers and grants	1 145	112	9.8%	385	33.6%	497	43.4%	-	-	(100.0%)
Other expenditure	46 819	6 520	13.9%	11 610	24.8%	18 130	38.7%	-	-	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	14 203	30 102		4 516		34 618		-		
Transfers recognised - capital	48 013	3 633	7.6%	13 803	28.7%	17 436	36.3%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	62 216	33 735		18 319		52 054		-		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	62 216	33 735		18 319		52 054		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	62 216	33 735		18 319		52 054		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	62 216	33 735		18 319		52 054		-		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	62 210	6 660	10.7%	21 145	34.0%	27 805	44.7%	-	-	(100.0%)
National Government	41 514	4 324	10.4%	3 202	7.7%	7 526	18.1%	-	-	(100.0%)
Provincial Government	6 500	-	-	4 700	72.3%	4 700	72.3%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	48 014	4 324	9.0%	7 902	16.5%	12 226	25.5%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 196	2 336	16.5%	13 243	93.3%	15 579	109.7%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	62 210	6 660	10.7%	21 145	34.0%	27 805	44.7%	-	-	(100.0%)
Governance and Administration	2 602	573	22.0%	436	16.7%	1 009	38.8%	-	-	(100.0%)
Executive & Council	120	64	53.5%	39	32.4%	103	85.9%	-	-	(100.0%)
Budget & Treasury Office	879	23	2.6%	394	44.9%	417	47.4%	-	-	(100.0%)
Corporate Services	1 603	486	30.3%	3	.2%	489	30.5%	-	-	(100.0%)
Community and Public Safety	470	776	165.1%	-	-	776	165.1%	-	-	-
Community & Social Services	470	776	165.1%	-	-	776	165.1%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	59 138	5 310	9.0%	20 709	35.0%	26 020	44.0%	-	-	(100.0%)
Planning and Development	59 138	5 310	9.0%	20 709	35.0%	26 020	44.0%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	192 729	67 500	35.0%	56 963	29.6%	124 463	64.6%	-	-	(100.0%)
Property rates, penalties and collection charges	17 695	3 570	20.2%	3 620	20.5%	7 190	40.6%	-	-	(100.0%)
Service charges	2 637	275	10.4%	648	24.6%	923	35.0%	-	-	(100.0%)
Other revenue	13 010	521	4.0%	1 867	14.3%	2 388	18.4%	-	-	(100.0%)
Government - operating	112 159	47 370	42.2%	36 302	32.4%	83 672	74.6%	-	-	(100.0%)
Government - capital	41 513	14 617	35.2%	13 134	31.6%	27 751	66.8%	-	-	(100.0%)
Interest	5 715	1 147	20.1%	1 392	24.4%	2 540	44.4%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(129 009)	(34 347)	26.6%	(32 525)	25.2%	(66 872)	51.8%	-	-	(100.0%)
Suppliers and employees	(127 117)	(34 323)	27.0%	(32 525)	25.6%	(66 848)	52.6%	-	-	(100.0%)
Finance charges	(747)	(24)	3.3%	-	-	(24)	3.3%	-	-	-
Transfers and grants	(1 145)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	63 720	33 152	52.0%	24 438	38.4%	57 591	90.4%	-	-	(100.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(62 209)	(4 366)	7.0%	(27 243)	43.8%	(31 609)	50.8%	-	-	(100.0%)
Capital assets	(62 209)	(4 366)	7.0%	(27 243)	43.8%	(31 609)	50.8%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(62 209)	(4 366)	7.0%	(27 243)	43.8%	(31 609)	50.8%	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(613)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(613)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(613)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	899	28 786	3 203.4%	(2 804)	(312.1%)	25 982	2 891.3%	-	-	(100.0%)
Cash/cash equivalents at the year begin:	21 980	83 325	379.1%	112 111	510.0%	83 325	379.1%	-	-	(100.0%)
Cash/cash equivalents at the year end:	22 879	112 111	490.0%	109 307	477.8%	109 307	477.8%	-	-	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	924	2.8%	683	2.1%	468	1.4%	31 130	93.8%	33 205	87.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	270	6.6%	195	4.7%	130	3.2%	3 519	85.5%	4 114	10.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	16	7.1%	18	8.2%	18	8.2%	170	76.6%	222	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	31	13.7%	24	10.5%	22	9.7%	150	66.1%	227	.6%	-	-	-	-
Total By Income Source	1 241	3.3%	920	2.4%	638	1.7%	34 970	92.6%	37 769	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(107)	(5.4%)	55	2.8%	51	2.5%	1 993	100.0%	1 992	5.3%	-	-	-	-
Commercial	(161)	(.7%)	587	2.5%	383	1.6%	22 765	96.6%	23 573	62.4%	-	-	-	-
Households	1 591	91.9%	27	1.5%	9	.5%	103	6.0%	1 730	4.6%	-	-	-	-
Other	(82)	(.8%)	251	2.4%	195	1.9%	10 109	96.5%	10 474	27.7%	-	-	-	-
Total By Customer Group	1 241	3.3%	920	2.4%	638	1.7%	34 970	92.6%	37 769	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Nkosiyezwe C Vezi	039 833 1038
Financial Manager	Mr Mthembeni KB Mzimela	039 833 1038

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HARRY GWALA (DC43)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	361 426	120 181	33.3%	105 961	29.3%	226 142	62.6%	92 721	56.8%	14.3%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	40 714	4 385	10.8%	6 134	15.1%	10 519	25.8%	8 254	53.3%	(25.7%)
Service charges - sanitation revenue	17 449	1 879	10.8%	2 629	15.1%	4 508	25.8%	3 538	29.3%	(25.7%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	2 391	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	3 700	986	26.7%	1 565	42.3%	2 552	69.0%	828	44.9%	89.0%
Interest earned - outstanding debtors	8 500	3 937	46.3%	3 993	47.0%	7 929	93.3%	2 119	64.8%	88.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	288 059	108 362	37.6%	91 261	31.7%	199 623	69.3%	77 710	58.9%	17.4%
Other own revenue	614	631	102.8%	379	61.7%	1 010	164.5%	272	71.9%	39.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	393 941	72 213	18.3%	107 546	27.3%	179 759	45.6%	126 435	51.5%	(14.9%)
Employee related costs	137 950	32 866	23.8%	34 480	25.0%	67 346	48.8%	29 007	46.5%	18.9%
Remuneration of councillors	7 906	1 306	16.5%	1 383	17.5%	2 689	34.0%	1 456	39.2%	(5.0%)
Debt impairment	26 044	-	-	-	-	-	-	12 346	50.0%	(100.0%)
Depreciation and asset impairment	31 874	-	-	20 179	63.3%	20 179	63.3%	15 000	49.5%	34.5%
Finance charges	1 951	-	-	1 010	51.8%	1 010	51.8%	1 155	52.0%	(12.6%)
Bulk purchases	10 709	599	5.6%	1 577	14.7%	2 176	20.3%	2 796	57.2%	(43.6%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	44 923	2 501	5.6%	9 712	21.6%	12 213	27.2%	13 783	80.0%	(29.5%)
Transfers and grants	-	6 667	-	-	-	6 667	-	3 952	-	(100.0%)
Other expenditure	132 584	28 273	21.3%	39 205	29.6%	67 479	50.9%	46 939	43.3%	(16.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(32 515)	47 968		(1 585)		46 383		(33 714)		
Transfers recognised - capital	335 772	-	-	187 743	55.9%	187 743	55.9%	108 157	36.3%	73.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	303 258	47 968		186 158		234 126		74 443		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	303 258	47 968		186 158		234 126		74 443		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	303 258	47 968		186 158		234 126		74 443		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	303 258	47 968		186 158		234 126		74 443		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	350 299	32 676	9.3%	56 980	16.3%	89 656	25.6%	80 778	36.2%	(29.5%)
National Government	335 772	32 668	9.7%	56 555	16.8%	89 223	26.6%	78 971	40.7%	(28.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	335 772	32 668	9.7%	56 555	16.8%	89 223	26.6%	78 971	36.3%	(28.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 527	8	.1%	425	2.9%	433	3.0%	1 807	33.2%	(76.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	350 299	32 676	9.3%	56 980	16.3%	89 656	25.6%	80 778	36.2%	(29.5%)
Governance and Administration	4 624	8	.2%	425	9.2%	433	9.4%	195	17.3%	118.2%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	4 624	8	.2%	425	9.2%	433	9.4%	195	17.3%	118.2%
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 362	-	-	-	-	-	-	-	1.4%	-
Planning and Development	3 362	-	-	-	-	-	-	-	1.4%	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	342 314	32 668	9.5%	56 555	16.5%	89 223	26.1%	80 583	40.0%	(29.8%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	5 042	-	-	-	-	-	-	3 245	91.9%	(100.0%)
Waste Water Management	337 272	32 668	9.7%	56 555	16.8%	89 223	26.5%	77 338	39.2%	(26.9%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	660 249	295 604	44.8%	242 128	36.7%	537 732	81.4%	156 538	62.2%	54.7%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	32 408	5 667	17.5%	7 818	24.1%	13 485	41.6%	7 160	61.6%	9.2%
Other revenue	310	631	203.9%	379	122.4%	1 010	326.3%	269	7 002.2%	41.2%
Government - operating	288 059	111 548	38.7%	88 817	30.8%	200 365	69.6%	82 900	61.2%	7.1%
Government - capital	335 772	172 835	51.5%	139 640	41.6%	312 475	93.1%	63 263	62.7%	120.7%
Interest	3 700	4 923	133.0%	5 474	147.9%	10 397	281.0%	2 947	79.3%	85.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(331 239)	(216 095)	65.2%	(119 124)	36.0%	(335 219)	101.2%	(116 847)	76.2%	1.9%
Suppliers and employees	(329 288)	(209 429)	63.6%	(118 114)	35.9%	(327 543)	99.5%	(111 739)	72.8%	5.7%
Finance charges	(1 951)	-	-	(1 010)	51.8%	(1 010)	51.8%	(1 155)	53.0%	(12.6%)
Transfers and grants	-	(6 667)	-	-	-	(6 667)	-	(3 952)	-	(100.0%)
Net Cash from/(used) Operating Activities	329 009	79 508	24.2%	123 004	37.4%	202 513	61.6%	39 692	46.2%	209.9%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(313 188)	(32 676)	10.4%	(56 980)	18.2%	(89 656)	28.6%	(79 963)	44.3%	(28.7%)
Capital assets	(313 188)	(32 676)	10.4%	(56 980)	18.2%	(89 656)	28.6%	(79 963)	44.3%	(28.7%)
Net Cash from/(used) Investing Activities	(313 188)	(32 676)	10.4%	(56 980)	18.2%	(89 656)	28.6%	(79 963)	44.3%	(28.7%)
Cash Flow from Financing Activities										
Receipts	178	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	178	-	-	-	-	-	-	-	-	-
Payments	(3 000)	-	-	(1 453)	48.4%	(1 453)	48.4%	-	14.8%	(100.0%)
Repayment of borrowing	(3 000)	-	-	(1 453)	48.4%	(1 453)	48.4%	-	14.8%	(100.0%)
Net Cash from/(used) Financing Activities	(2 822)	-	-	(1 453)	51.5%	(1 453)	51.5%	-	15.4%	(100.0%)
Net Increase/(Decrease) in cash held	13 000	46 832	360.3%	64 572	496.7%	111 404	857.0%	(40 272)	59.2%	(260.3%)
Cash/cash equivalents at the year begin:	19 877	5 819	29.3%	52 651	264.9%	5 819	29.3%	92 288	71.2%	(42.9%)
Cash/cash equivalents at the year end:	32 877	52 651	160.1%	117 223	356.6%	117 223	356.6%	52 017	64.6%	125.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 221	3.1%	3 119	3.0%	2 255	2.2%	93 756	91.6%	102 352	64.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	1 258	3.1%	1 218	3.0%	881	2.2%	36 627	91.6%	39 985	25.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	538	3.1%	521	3.0%	377	2.2%	15 672	91.6%	17 109	10.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	5 018	3.1%	4 859	3.0%	3 513	2.2%	146 055	91.6%	159 445	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 229	9.0%	965	7.0%	755	5.5%	10 754	78.5%	13 703	8.6%	-	-	-	-
Commercial	484	4.3%	338	3.0%	198	1.8%	10 199	90.9%	11 220	7.0%	-	-	-	-
Households	3 305	2.5%	3 555	2.6%	2 560	1.9%	125 102	93.0%	134 523	84.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 018	3.1%	4 859	3.0%	3 513	2.2%	146 055	91.6%	159 445	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	398	24.7%	334	20.7%	286	17.8%	594	36.9%	1 612	43.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	67	3.2%	1 042	49.8%	416	19.9%	569	27.2%	2 094	56.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	465	12.5%	1 376	37.1%	703	19.0%	1 163	31.4%	3 706	100.0%

Contact Details

Municipal Manager	Mrs N. Dlamini	039 834 8707
Financial Manager	Mr M Mkatu	039 834 8702

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER GIYANI (LIM331)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	304 535	107 911	35.4%	85 618	28.1%	193 529	63.5%	93 003	72.4%	(7.9%)
Property rates	34 000	8 002	23.5%	7 768	22.8%	15 770	46.4%	7 740	44.2%	.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 200	1 089	25.9%	1 080	25.7%	2 170	51.7%	1 067	53.7%	1.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	799	195	24.4%	203	25.4%	398	49.8%	195	46.9%	4.3%
Interest earned - external investments	11 500	2 253	19.6%	1 538	13.4%	3 791	33.0%	2 771	74.2%	(44.5%)
Interest earned - outstanding debtors	5 000	898	18.0%	-	-	898	18.0%	4 731	180.4%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	47	110	234.4%	73	155.0%	183	389.4%	2	39.8%	3 911.6%
Licences and permits	7 200	1 434	19.9%	880	12.2%	2 314	32.1%	2 282	77.9%	(61.4%)
Agency services	300	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	222 636	93 478	42.0%	73 624	33.1%	167 102	75.1%	73 921	74.9%	(.4%)
Other own revenue	18 853	452	2.4%	451	2.4%	903	4.8%	293	42.0%	54.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	286 560	49 627	17.3%	67 774	23.7%	117 400	41.0%	50 038	35.1%	35.4%
Employee related costs	122 279	27 315	22.3%	27 097	22.2%	54 412	44.5%	25 287	45.3%	7.2%
Remuneration of councillors	19 524	4 572	23.4%	4 754	24.4%	9 327	47.8%	4 378	50.1%	8.6%
Debt impairment	20 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	30 000	-	-	-	-	-	-	-	-	-
Finance charges	550	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	7 660	439	5.7%	5 150	67.2%	5 590	73.0%	664	10.8%	675.5%
Contracted services	12 480	2 939	23.6%	6 475	51.9%	9 414	75.4%	4 213	50.7%	53.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	74 067	14 361	19.4%	24 296	32.8%	38 658	52.2%	15 495	43.2%	56.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	17 975	58 284		17 845		76 129		42 964		
Transfers recognised - capital	64 902	27 918	43.0%	25 015	38.5%	52 933	81.6%	22 938	92.4%	9.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	82 877	86 202		42 860		129 062		65 902		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	82 877	86 202		42 860		129 062		65 902		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	82 877	86 202		42 860		129 062		65 902		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	82 877	86 202		42 860		129 062		65 902		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	112 877	26 416	23.4%	53 971	47.8%	80 387	71.2%	46 071	54.4%	17.1%
National Government	61 936	19 083	30.8%	27 171	43.9%	46 254	74.7%	31 891	54.2%	(14.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	61 936	19 083	30.8%	27 171	43.9%	46 254	74.7%	31 891	54.2%	(14.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	50 941	7 333	14.4%	26 800	52.6%	34 133	67.0%	14 180	54.8%	89.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	112 877	26 416	23.4%	53 971	47.8%	80 387	71.2%	46 071	54.4%	17.1%
Governance and Administration	28 441	1 025	3.6%	17 268	60.7%	18 293	64.3%	11 748	67.7%	47.0%
Executive & Council	100	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	28 341	1 025	3.6%	17 268	60.9%	18 293	64.5%	11 748	68.2%	47.0%
Community and Public Safety	31 436	3 779	12.0%	14 329	45.6%	18 108	57.6%	10 548	29.7%	35.8%
Community & Social Services	23 436	3 779	16.1%	6 244	26.6%	10 023	42.8%	5 291	20.1%	18.0%
Sport And Recreation	8 000	-	-	8 085	101.1%	8 085	101.1%	5 258	56.2%	53.8%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	40 600	8 303	20.5%	16 541	40.7%	24 844	61.2%	20 835	74.3%	(20.6%)
Planning and Development	1 600	-	-	-	-	-	-	87	6.2%	(100.0%)
Road Transport	39 000	8 303	21.3%	16 541	42.4%	24 844	63.7%	20 748	78.8%	(20.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	12 400	13 308	107.3%	5 833	47.0%	19 142	154.4%	2 940	48.9%	98.4%
Electricity	12 400	13 308	107.3%	5 833	47.0%	19 142	154.4%	1 563	35.2%	273.3%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	1 377	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	349 157	128 959	36.9%	105 890	30.3%	234 849	67.3%	106 485	75.7%	(.6%)
Property rates, penalties and collection charges	20 400	2 268	11.1%	3 391	16.6%	5 659	27.7%	2 771	33.9%	22.4%
Service charges	2 520	913	36.2%	783	31.1%	1 696	67.3%	1 312	96.4%	(40.4%)
Other revenue	27 199	2 129	7.8%	1 540	5.7%	3 669	13.5%	2 771	64.4%	(44.4%)
Government - operating	222 636	93 478	42.0%	73 624	33.1%	167 102	75.1%	73 921	74.9%	(.4%)
Government - capital	64 902	27 918	43.0%	25 015	38.5%	52 933	81.6%	22 938	92.4%	9.1%
Interest	11 500	2 253	19.6%	1 538	13.4%	3 791	33.0%	2 771	42.2%	(44.5%)
Dividends	-	-		-		-		-		
Payments	(236 560)	(59 378)	25.1%	(76 773)	32.5%	(136 151)	57.6%	(64 632)	56.1%	18.8%
Suppliers and employees	(236 010)	(59 378)	25.2%	(76 773)	32.5%	(136 151)	57.7%	(64 632)	56.2%	18.8%
Finance charges	(550)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	112 597	69 581	61.8%	29 117	25.9%	98 699	87.7%	41 853	106.1%	(30.4%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(112 877)	(26 416)	23.4%	(53 971)	47.8%	(80 387)	71.2%	(46 071)	54.4%	17.1%
Capital assets	(112 877)	(26 416)	23.4%	(53 971)	47.8%	(80 387)	71.2%	(46 071)	54.4%	17.1%
Net Cash from/(used) Investing Activities	(112 877)	(26 416)	23.4%	(53 971)	47.8%	(80 387)	71.2%	(46 071)	54.4%	17.1%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(280)	43 165	(15 416.1%)	(24 853)	8 876.2%	18 312	(6 539.9%)	(4 218)	1 687.7%	489.2%
Cash/cash equivalents at the year begin:	50 000	179 403	358.8%	222 568	445.1%	179 403	358.8%	229 205	100.0%	(2.9%)
Cash/cash equivalents at the year end:	49 720	222 568	447.6%	197 715	397.7%	197 715	397.7%	224 987	145.6%	(12.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 725	3.8%	1 154	2.6%	1 334	3.0%	40 666	90.6%	44 880	39.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	325	2.0%	323	2.0%	263	1.7%	14 989	94.3%	15 901	13.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	46	1.8%	46	1.8%	45	1.8%	2 404	94.6%	2 541	2.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	(12)	-	-	-	50 024	100.0%	50 012	43.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22	1.7%	3	.3%	93	7.3%	1 152	90.7%	1 270	1.1%	-	-	-	-
Total By Income Source	2 119	1.8%	1 515	1.3%	1 735	1.5%	109 236	95.3%	114 604	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	318	1.4%	87	.4%	252	1.1%	22 697	97.2%	23 354	20.4%	-	-	-	-
Commercial	247	2.4%	175	1.7%	168	1.7%	9 579	94.2%	10 169	8.9%	-	-	-	-
Households	1 037	5.6%	735	4.0%	786	4.2%	15 979	86.2%	18 537	16.2%	-	-	-	-
Other	516	.8%	519	.8%	529	.8%	60 981	97.5%	62 544	54.6%	-	-	-	-
Total By Customer Group	2 119	1.8%	1 515	1.3%	1 735	1.5%	109 236	95.3%	114 604	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr R H MALULEKE	015 811 5541
Financial Manager	Mr J SHIVAMBU	015 811 5571

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER LETABA (LIM332)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	278 237	12 425	4.5%	13 462	4.8%	25 887	9.3%	66 746	63.1%	(79.8%)
Property rates	9 600	2 360	24.6%	2 147	22.4%	4 507	46.9%	2 191	69.4%	(2.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	20 412	2 756	13.5%	2 610	12.8%	5 366	26.3%	2 145	23.3%	21.6%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5 573	1 072	19.2%	1 094	19.6%	2 167	38.9%	1 013	47.7%	8.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	250	34	13.6%	40	16.0%	74	29.6%	96	91.0%	(58.2%)
Interest earned - external investments	4 034	1 049	26.0%	1 030	25.5%	2 079	51.5%	950	48.0%	8.4%
Interest earned - outstanding debtors	7 778	2 119	27.2%	2 269	29.2%	4 388	56.4%	1 842	62.1%	23.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	376	27	7.2%	31	8.1%	58	15.4%	61	29.9%	(50.1%)
Licences and permits	6 264	989	15.8%	1 124	17.9%	2 113	33.7%	1 999	45.7%	(43.8%)
Agency services	1 942	485	25.0%	117	6.0%	602	31.0%	(224)	11.5%	(152.2%)
Transfers recognised - operational	216 514	790	.4%	1 156	.5%	1 946	.9%	56 129	67.7%	(97.9%)
Other own revenue	5 389	743	13.8%	1 845	34.2%	2 589	48.0%	543	61.1%	239.7%
Gains on disposal of PPE	106	-	-	-	-	-	-	-	-	-
Operating Expenditure	207 297	38 318	18.5%	41 496	20.0%	79 814	38.5%	42 324	42.3%	(2.0%)
Employee related costs	69 730	16 233	23.3%	16 297	23.4%	32 530	46.7%	15 987	47.4%	1.9%
Remuneration of councillors	18 845	4 559	24.2%	4 658	24.7%	9 217	48.9%	4 235	49.7%	10.0%
Debt impairment	5 574	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	14 813	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	10 038	3 631	36.2%	2 988	29.8%	6 619	65.9%	2 472	35.1%	20.8%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	10 644	4 742	44.6%	5 335	50.1%	10 077	94.7%	2 915	54.3%	83.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	77 653	9 151	11.8%	12 219	15.7%	21 371	27.5%	16 714	46.4%	(26.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	70 940	(25 893)		(28 034)		(53 927)		24 421		
Transfers recognised - capital	54 976	20 817	37.9%	4 683	8.5%	25 500	46.4%	12 395	46.8%	(62.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	17 489	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	143 405	(5 075)		(23 352)		(28 427)		36 816		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	143 405	(5 075)		(23 352)		(28 427)		36 816		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	143 405	(5 075)		(23 352)		(28 427)		36 816		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	143 405	(5 075)		(23 352)		(28 427)		36 816		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	143 405	36 819	25.7%	29 745	20.7%	66 564	46.4%	39 159	44.8%	(24.0%)
National Government	54 976	20 817	37.9%	4 810	8.7%	25 627	46.6%	12 395	46.8%	(61.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	54 976	20 817	37.9%	4 810	8.7%	25 627	46.6%	12 395	46.8%	(61.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	88 429	16 001	18.1%	24 935	28.2%	40 936	46.3%	26 764	43.9%	(6.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	143 405	36 819	25.7%	29 745	20.7%	66 564	46.4%	39 159	44.8%	(24.0%)
Governance and Administration	3 926	30	.8%	18	.4%	48	1.2%	637	25.9%	(97.2%)
Executive & Council	30	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	27	-	-	4	13.5%	4	13.5%	-	-	(100.0%)
Corporate Services	3 869	30	.8%	14	.4%	44	1.1%	637	28.0%	(97.8%)
Community and Public Safety	79 678	7 115	8.9%	9 067	11.4%	16 182	20.3%	6 318	18.4%	43.5%
Community & Social Services	20 850	4 374	21.0%	5 349	25.7%	9 724	46.6%	2 320	18.2%	130.6%
Sport And Recreation	50 752	693	1.4%	3 156	6.2%	3 849	7.6%	989	6.7%	219.0%
Public Safety	8 076	2 048	25.4%	562	7.0%	2 610	32.3%	3 009	-	(81.3%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	43 406	28 211	65.0%	19 600	45.2%	47 810	110.1%	32 204	65.0%	(39.1%)
Planning and Development	3 800	199	5.2%	396	10.4%	595	15.7%	-	-	(100.0%)
Road Transport	39 606	28 012	70.7%	19 204	48.5%	47 215	119.2%	32 204	64.4%	(40.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	16 395	1 463	8.9%	1 061	6.5%	2 524	15.4%	-	.5%	(100.0%)
Electricity	2 700	-	-	190	7.0%	190	7.0%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	5 845	-	-	-	-	-	-	-	-	-
Waste Management	7 850	1 463	18.6%	871	11.1%	2 334	29.7%	-	.8%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	326 711	118 771	36.4%	99 946	30.6%	218 717	66.9%	84 673	65.4%	18.0%
Property rates, penalties and collection charges	8 217	663	8.1%	981	11.9%	1 644	20.0%	1 295	44.9%	(24.2%)
Service charges	22 242	2 376	10.7%	2 235	10.0%	4 611	20.7%	2 761	23.4%	(19.1%)
Other revenue	12 949	2 279	17.6%	3 150	24.3%	5 429	41.9%	2 476	43.9%	27.3%
Government - operating	216 514	90 286	41.7%	70 280	32.5%	160 566	74.2%	55 537	68.4%	26.5%
Government - capital	54 976	20 000	36.4%	20 000	36.4%	40 000	72.8%	19 813	76.7%	9%
Interest	11 812	3 168	26.8%	3 299	27.9%	6 466	54.7%	2 792	56.6%	18.2%
Dividends	-	-		-		-		-		
Payments	(188 505)	(38 318)	20.3%	(54 056)	28.7%	(92 374)	49.0%	(42 324)	47.6%	27.7%
Suppliers and employees	(188 505)	(38 318)	20.3%	(54 056)	28.7%	(92 374)	49.0%	(42 324)	47.7%	27.7%
Finance charges	-	-		-		-		-		
Transfers and grants	-	-		-		-		-		
Net Cash from/(used) Operating Activities	138 206	80 454	58.2%	45 889	33.2%	126 343	91.4%	42 349	84.9%	8.4%
Cash Flow from Investing Activities										
Receipts	17 595	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	106	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	17 489	-	-	-	-	-	-	-	-	-
Payments	(141 810)	(36 819)	26.0%	(31 443)	22.2%	(68 262)	48.1%	(39 159)	44.8%	(19.7%)
Capital assets	(141 810)	(36 819)	26.0%	(31 443)	22.2%	(68 262)	48.1%	(39 159)	44.8%	(19.7%)
Net Cash from/(used) Investing Activities	(124 215)	(36 819)	29.6%	(31 443)	25.3%	(68 262)	55.0%	(39 159)	44.8%	(19.7%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	13 991	43 635	311.9%	14 446	103.3%	58 081	415.1%	3 190	(273.0%)	352.9%
Cash/cash equivalents at the year begin:	9 445	1 234	13.1%	44 869	475.1%	1 234	13.1%	142 964	128.9%	(68.6%)
Cash/cash equivalents at the year end:	23 436	44 869	191.5%	59 315	253.1%	59 315	253.1%	146 154	268.5%	(59.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 153	7.0%	777	4.7%	609	3.7%	14 039	84.7%	16 579	15.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 079	2.8%	930	2.4%	867	2.2%	36 036	92.6%	38 912	35.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	647	1.8%	623	1.7%	585	1.6%	34 574	94.9%	36 429	33.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	70	.4%	71	.4%	70	.4%	16 349	98.7%	16 560	15.3%	-	-	-	-
Total By Income Source	2 950	2.7%	2 401	2.2%	2 132	2.0%	100 997	93.1%	108 480	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	108	3.5%	132	4.3%	63	2.1%	2 774	90.2%	3 077	2.8%	-	-	-	-
Commercial	472	6.3%	247	3.3%	223	3.0%	6 602	87.5%	7 545	7.0%	-	-	-	-
Households	598	4.4%	397	2.9%	305	2.2%	12 445	90.5%	13 746	12.7%	-	-	-	-
Other	1 771	2.1%	1 625	1.9%	1 540	1.8%	79 176	94.1%	84 113	77.5%	-	-	-	-
Total By Customer Group	2 950	2.7%	2 401	2.2%	2 132	2.0%	100 997	93.1%	108 480	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	942	100.0%	-	-	-	-	-	-	942	59.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	106	100.0%	-	-	-	-	-	-	106	6.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	530	100.0%	-	-	-	-	-	-	530	33.6%
Total	1 578	100.0%	-	-	-	-	-	-	1 578	100.0%

Contact Details

Municipal Manager	Mrs T G Mashaba	015 309 9246
Financial Manager	Mrs Motjatji Florah Mankgabe	015 309 9246

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER TZANEEN (LIM333)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	1 006 494	336 811	33.5%	238 723	23.7%	575 534	57.2%	218 960	53.5%	9.0%
Property rates	72 000	20 264	28.1%	20 260	28.1%	40 524	56.3%	17 296	58.9%	17.1%
Property rates - penalties and collection charges	5 000	1 942	38.8%	1 961	39.2%	3 903	78.1%	1 188	44.9%	65.2%
Service charges - electricity revenue	491 701	136 439	27.7%	94 250	19.2%	230 689	46.9%	96 302	45.1%	(2.1%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	25 853	7 102	27.5%	6 942	26.9%	14 044	54.3%	6 636	57.2%	4.6%
Service charges - other	1 327	1 942	146.3%	841	63.3%	2 782	209.7%	751	71.9%	12.0%
Rental of facilities and equipment	1 072	374	34.9%	420	39.1%	794	74.1%	304	63.5%	37.9%
Interest earned - external investments	2 101	1 047	49.8%	1 917	91.2%	2 964	141.1%	743	73.6%	157.9%
Interest earned - outstanding debtors	12 000	5 557	46.3%	4 998	41.6%	10 555	88.0%	3 583	60.7%	39.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 805	730	19.2%	2 404	63.2%	3 133	82.3%	1 042	49.4%	130.7%
Licences and permits	651	251	38.6%	200	30.7%	452	69.4%	106	48.3%	89.0%
Agency services	49 264	12 873	26.1%	12 004	24.4%	24 877	50.5%	15 111	63.5%	(20.6%)
Transfers recognised - operational	324 390	146 796	45.3%	90 263	27.8%	237 059	73.1%	75 268	64.4%	19.9%
Other own revenue	15 200	1 493	9.8%	2 264	14.9%	3 757	24.7%	630	6.2%	259.1%
Gains on disposal of PPE	2 129	0	-	-	-	0	-	0	-	(100.0%)
Operating Expenditure	1 046 702	206 100	19.7%	216 030	20.6%	422 130	40.3%	150 164	34.7%	43.9%
Employee related costs	296 974	64 015	21.6%	58 511	19.7%	122 525	41.3%	59 165	43.2%	(1.1%)
Remuneration of councillors	23 036	5 237	22.7%	5 269	22.9%	10 505	45.6%	5 030	45.1%	4.7%
Debt impairment	24 141	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	128 784	-	-	-	-	-	-	-	-	-
Finance charges	14 876	403	2.7%	5 422	36.4%	5 824	39.2%	2 252	35.4%	140.8%
Bulk purchases	332 500	80 861	24.3%	72 210	21.7%	153 072	46.0%	23 193	30.6%	211.3%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	48 736	9 126	18.7%	11 699	24.0%	20 825	42.7%	10 841	43.4%	7.9%
Transfers and grants	35 673	13 646	38.3%	5 276	14.8%	18 922	53.0%	3 621	18.0%	45.7%
Other expenditure	141 983	32 812	23.1%	57 644	40.6%	90 456	63.7%	46 063	67.1%	25.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(40 208)	130 711		22 693		153 404		68 796		
Transfers recognised - capital	92 307	45 678	49.5%	31 485	34.1%	77 163	83.6%	24 123	62.3%	30.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	52 099	176 389		54 178		230 567		92 919		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	52 099	176 389		54 178		230 567		92 919		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	52 099	176 389		54 178		230 567		92 919		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	52 099	176 389		54 178		230 567		92 919		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	133 688	40 115	30.0%	42 085	31.5%	82 200	61.5%	46 168	44.4%	(8.8%)
National Government	92 307	34 833	37.7%	35 727	38.7%	70 560	76.4%	39 345	60.3%	(9.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	92 307	34 833	37.7%	35 727	38.7%	70 560	76.4%	39 345	60.3%	(9.2%)
Borrowing	20 000	2 280	11.4%	2 071	10.4%	4 351	21.8%	-	-	(100.0%)
Internally generated funds	21 381	3 002	14.0%	4 286	20.0%	7 288	34.1%	6 823	17.0%	(37.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	133 688	40 115	30.0%	42 085	31.5%	82 200	61.5%	46 168	44.4%	(8.8%)
Governance and Administration	5 300	1 066	20.1%	276	5.2%	1 342	25.3%	-	-	(100.0%)
Executive & Council	200	1 052	525.8%	7	3.4%	1 058	529.2%	-	-	(100.0%)
Budget & Treasury Office	200	-	-	13	6.5%	13	6.5%	-	-	(100.0%)
Corporate Services	4 900	14	.3%	256	5.2%	270	5.5%	-	-	(100.0%)
Community and Public Safety	900	-	-	-	-	-	-	271	20.8%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	900	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	271	20.8%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	97 588	38 211	39.2%	38 066	39.0%	76 278	78.2%	39 864	53.0%	(4.5%)
Planning and Development	635	1	.2%	-	-	1	.2%	-	-	-
Road Transport	96 953	38 210	39.4%	38 066	39.3%	76 276	78.7%	39 864	53.0%	(4.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	29 900	838	2.8%	3 742	12.5%	4 581	15.3%	6 033	21.1%	(38.0%)
Electricity	29 700	799	2.7%	3 742	12.6%	4 541	15.3%	6 033	21.1%	(38.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	200	39	19.7%	-	-	39	19.7%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	984 971	363 516	36.9%	307 155	31.2%	670 671	68.1%	305 651	68.2%	.5%
Property rates, penalties and collection charges	65 450	16 102	24.6%	17 769	27.1%	33 871	51.8%	16 366	52.0%	8.6%
Service charges	441 049	139 485	31.6%	140 818	31.9%	280 302	63.6%	128 339	56.7%	9.7%
Other revenue	51 274	15 455	30.1%	26 820	52.3%	42 275	82.5%	60 995	298.9%	(56.0%)
Government - operating	324 390	146 796	45.3%	90 263	27.8%	237 059	73.1%	75 268	57.7%	19.9%
Government - capital	92 307	45 678	49.5%	31 485	34.1%	77 163	83.6%	24 123	62.3%	30.5%
Interest	10 501	-	-	-	-	-	-	560	6.6%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(865 147)	(309 665)	35.8%	(255 987)	29.6%	(565 652)	65.4%	(184 781)	65.8%	38.5%
Suppliers and employees	(814 596)	(295 616)	36.3%	(245 170)	30.1%	(540 786)	66.4%	(178 748)	68.5%	37.2%
Finance charges	(14 877)	(403)	2.7%	(5 541)	37.2%	(5 943)	40.0%	(2 412)	35.7%	129.7%
Transfers and grants	(35 674)	(13 646)	38.3%	(5 276)	14.8%	(18 922)	53.0%	(3 621)	18.0%	45.7%
Net Cash from/(used) Operating Activities	119 824	53 852	44.9%	51 168	42.7%	105 019	87.6%	120 870	85.3%	(57.7%)
Cash Flow from Investing Activities										
Receipts	(4 914)	(856)	17.4%	-	-	(856)	17.4%	(11 350)	(493.5%)	(100.0%)
Proceeds on disposal of PPE	2 006	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(6 920)	(856)	12.4%	-	-	(856)	12.4%	(11 350)	-	(100.0%)
Payments	(133 688)	(40 115)	30.0%	(42 085)	31.5%	(82 200)	61.5%	(46 168)	52.3%	(8.8%)
Capital assets	(133 688)	(40 115)	30.0%	(42 085)	31.5%	(82 200)	61.5%	(46 168)	52.3%	(8.8%)
Net Cash from/(used) Investing Activities	(138 602)	(40 971)	29.6%	(42 085)	30.4%	(83 056)	59.9%	(57 518)	62.7%	(26.8%)
Cash Flow from Financing Activities										
Receipts	23 000	221	1.0%	87	.4%	309	1.3%	63	-	38.2%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	20 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 000	221	7.4%	87	2.9%	309	10.3%	63	-	38.2%
Payments	(14 879)	(237)	1.6%	(24 880)	167.2%	(25 117)	168.8%	(4 607)	34.0%	440.1%
Repayment of borrowing	(14 879)	(237)	1.6%	(24 880)	167.2%	(25 117)	168.8%	(4 607)	34.0%	440.1%
Net Cash from/(used) Financing Activities	8 121	(15)	(.2%)	(24 793)	(305.3%)	(24 809)	(305.5%)	(4 543)	32.6%	445.7%
Net Increase/(Decrease) in cash held	(10 657)	12 865	(120.7%)	(15 710)	147.4%	(2 845)	26.7%	58 809	(242.3%)	(126.7%)
Cash/cash equivalents at the year begin:	23 000	54 369	236.4%	67 235	292.3%	54 369	236.4%	(4 585)	123.5%	(1 566.4%)
Cash/cash equivalents at the year end:	12 343	67 235	544.7%	51 525	417.4%	51 525	417.4%	54 224	439.3%	(5.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	36 909	26.2%	9 487	6.7%	7 041	5.0%	87 338	62.0%	140 776	40.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 165	5.9%	3 719	3.0%	3 149	2.6%	108 392	88.5%	122 425	35.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 913	5.3%	1 432	2.6%	1 182	2.1%	49 777	90.0%	55 305	15.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	297	1.0%	63	.2%	1 628	5.3%	28 921	93.6%	30 909	8.8%	-	-	-	-
Total By Income Source	47 285	13.5%	14 702	4.2%	13 001	3.7%	274 428	78.5%	349 415	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	47 285	13.5%	14 702	4.2%	13 001	3.7%	274 428	78.5%	349 415	100.0%	-	-	-	-
Total By Customer Group	47 285	13.5%	14 702	4.2%	13 001	3.7%	274 428	78.5%	349 415	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	921	92.9%	71	7.1%	-	-	-	-	992	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	921	92.9%	71	7.1%	-	-	-	-	992	100.0%

Contact Details

Municipal Manager	Mr Mr SR Monakedi	015 307 8246
Financial Manager	Ms Ms Norah Lion	015 307 8060

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BA-PHALABORWA (LIM334)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	447 425	105 551	23.6%	100 370	22.4%	205 921	46.0%	103 179	49.9%	(2.7%)
Property rates	106 776	21 838	20.5%	22 997	21.5%	44 835	42.0%	26 440	42.6%	(13.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	116 655	22 152	19.0%	28 723	24.6%	50 875	43.6%	24 752	43.2%	16.0%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	17 029	3 284	19.3%	3 261	19.2%	6 545	38.4%	3 463	58.8%	(5.8%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	470	94	20.0%	66	14.1%	160	34.1%	104	57.3%	(36.7%)
Interest earned - external investments	506	242	47.9%	52	10.2%	294	58.1%	90	110.6%	(42.4%)
Interest earned - outstanding debtors	76 042	6 854	9.0%	4 043	5.3%	10 897	14.3%	8 784	35.8%	(54.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	423	99	23.3%	138	32.7%	237	56.0%	33	63.0%	314.5%
Licences and permits	11 205	2 662	23.8%	2 240	20.0%	4 902	43.7%	1 299	38.2%	72.5%
Agency services	2 539	99	3.9%	560	22.1%	659	26.0%	-	-	(100.0%)
Transfers recognised - operational	114 153	46 678	40.9%	38 099	33.4%	84 777	74.3%	37 937	73.8%	.4%
Other own revenue	1 628	1 549	95.2%	190	11.7%	1 739	106.9%	277	37.7%	(31.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	476 355	88 410	18.6%	97 230	20.4%	185 639	39.0%	77 839	31.4%	24.9%
Employee related costs	129 304	28 573	22.1%	29 038	22.5%	57 611	44.6%	25 984	40.9%	11.8%
Remuneration of councillors	13 784	3 163	22.9%	3 212	23.3%	6 375	46.2%	3 435	53.4%	(6.5%)
Debt impairment	35 525	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	66 899	14 871	22.2%	14 949	22.3%	29 820	44.6%	-	-	(100.0%)
Finance charges	1 519	155	10.2%	115	7.6%	270	17.8%	382	34.7%	(69.9%)
Bulk purchases	92 259	21 228	23.0%	21 024	22.8%	42 252	45.8%	8 754	25.6%	140.2%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	50 055	8 841	17.7%	11 100	22.2%	19 941	39.8%	11 781	49.8%	(5.8%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	87 009	11 578	13.3%	17 792	20.4%	29 370	33.8%	27 502	48.1%	(35.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(28 930)	17 142		3 140		20 282		25 341		
Transfers recognised - capital	29 460	11 398	38.7%	6 322	21.5%	17 720	60.1%	15 183	75.6%	(58.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	530	28 539		9 462		38 001		40 523		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	530	28 539		9 462		38 001		40 523		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	530	28 539		9 462		38 001		40 523		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	530	28 539		9 462		38 001		40 523		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	48 460	12 330	25.4%	7 510	15.5%	19 839	40.9%	18 618	58.2%	(59.7%)
National Government	29 460	9 998	33.9%	4 598	15.6%	14 596	49.5%	13 599	71.3%	(66.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 460	9 998	33.9%	4 598	15.6%	14 596	49.5%	13 599	71.3%	(66.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 000	2 332	12.3%	2 912	15.3%	5 243	27.6%	5 019	30.4%	(42.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	48 460	12 330	25.4%	7 510	15.5%	19 839	40.9%	18 618	58.2%	(59.7%)
Governance and Administration	6 400	135	2.1%	126	2.0%	261	4.1%	1 074	19.5%	(88.3%)
Executive & Council	500	129	25.7%	-	-	129	25.7%	-	-	-
Budget & Treasury Office	1 000	-	-	-	-	-	-	-	-	-
Corporate Services	4 900	7	.1%	126	2.6%	132	2.7%	1 074	19.5%	(88.3%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 460	9 998	32.8%	4 598	15.1%	14 596	47.9%	17 275	84.3%	(73.4%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	30 460	9 998	32.8%	4 598	15.1%	14 596	47.9%	17 275	84.3%	(73.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	11 600	2 197	18.9%	2 786	24.0%	4 983	43.0%	269	2.1%	936.5%
Electricity	11 600	2 197	18.9%	2 786	24.0%	4 983	43.0%	269	2.1%	936.5%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	360 240	109 774	30.5%	98 219	27.3%	207 994	57.7%	104 013	51.2%	(5.6%)
Property rates, penalties and collection charges	69 404	7 954	11.5%	11 368	16.4%	19 322	27.8%	11 742	56.3%	(3.2%)
Service charges	86 894	36 226	41.7%	35 546	40.9%	71 772	82.6%	35 459	33.2%	2%
Other revenue	10 572	5 217	49.4%	4 098	38.8%	9 316	88.1%	1 497	35.2%	173.8%
Government - operating	114 153	48 412	42.4%	37 195	32.6%	85 607	75.0%	36 292	74.5%	2.5%
Government - capital	29 460	11 181	38.0%	9 238	31.4%	20 419	69.3%	18 030	100.3%	(48.8%)
Interest	49 756	784	1.6%	774	1.6%	1 558	3.1%	994	11.0%	(22.1%)
Dividends	-	-		-		-		-		
Payments	(319 931)	(96 637)	30.2%	(91 819)	28.7%	(188 455)	58.9%	(70 605)	45.2%	30.0%
Suppliers and employees	(318 412)	(96 482)	30.3%	(91 703)	28.8%	(188 185)	59.1%	(70 223)	45.2%	30.6%
Finance charges	(1 519)	(155)	10.2%	(115)	7.6%	(270)	17.8%	(382)	34.7%	(69.9%)
Transfers and grants	-	-		-		-		-		
Net Cash from/(used) Operating Activities	40 309	13 138	32.6%	6 401	15.9%	19 538	48.5%	33 408	91.9%	(80.8%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(40 160)	(12 363)	30.8%	(8 561)	21.3%	(20 924)	52.1%	(21 224)	67.6%	(59.7%)
Capital assets	(40 160)	(12 363)	30.8%	(8 561)	21.3%	(20 924)	52.1%	(21 224)	67.6%	(59.7%)
Net Cash from/(used) Investing Activities	(40 160)	(12 363)	30.8%	(8 561)	21.3%	(20 924)	52.1%	(21 224)	67.6%	(59.7%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	149	775	519.1%	(2 160)	(1 447.9%)	(1 386)	(928.8%)	12 184	1 731.3%	(117.7%)
Cash/cash equivalents at the year begin:	1 700	2 414	142.0%	3 189	187.6%	2 414	142.0%	3 510	227.9%	(9.2%)
Cash/cash equivalents at the year end:	1 849	3 189	172.4%	1 028	55.6%	1 028	55.6%	15 694	973.5%	(93.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	10 161	16.8%	3 462	5.7%	2 834	4.7%	44 068	72.8%	60 525	9.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 146	4.3%	5 252	3.1%	4 675	2.8%	150 432	89.8%	167 505	27.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 217	2.3%	927	1.8%	848	1.6%	49 940	94.3%	52 932	8.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 289	1.0%	3 257	1.0%	3 139	1.0%	319 397	97.1%	329 082	53.9%	-	-	-	-
Total By Income Source	21 813	3.6%	12 897	2.1%	11 496	1.9%	563 838	92.4%	610 044	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 512	5.7%	1 131	4.2%	719	2.7%	23 345	87.4%	26 707	4.4%	-	-	-	-
Commercial	3 485	4.1%	2 013	2.4%	2 261	2.7%	77 351	90.9%	85 110	14.0%	-	-	-	-
Households	15 322	3.2%	9 198	1.9%	7 970	1.6%	453 370	93.3%	485 859	79.6%	-	-	-	-
Other	1 494	12.1%	556	4.5%	545	4.4%	9 771	79.0%	12 367	2.0%	-	-	-	-
Total By Customer Group	21 813	3.6%	12 897	2.1%	11 496	1.9%	563 838	92.4%	610 044	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	4 572	100.0%	-	-	-	-	-	-	4 572	50.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	127	2.8%	297	6.5%	4 137	90.7%	-	-	4 561	49.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	4 698	51.4%	297	3.3%	4 137	45.3%	-	-	9 133	100.0%

Contact Details

Municipal Manager	Ms Moakamela MI	015 780 6301
Financial Manager	Mr Mogano TJ	015 780 6317

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MARULENG (LIM335)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	144 318	64 737	44.9%	50 922	35.3%	115 660	80.1%	43 517	40.9%	17.0%
Property rates	31 587	21 628	68.5%	16 679	52.8%	38 307	121.3%	7 590	73.5%	119.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 695	768	28.5%	751	27.9%	1 519	56.4%	629	54.2%	19.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	313	81	25.8%	78	24.9%	159	50.7%	71	50.2%	9.3%
Interest earned - external investments	4 485	1 506	33.6%	1 159	25.8%	2 665	59.4%	709	66.8%	63.4%
Interest earned - outstanding debtors	328	111	34.0%	(52)	(15.8%)	60	18.2%	131	30.9%	(139.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	316	83	26.4%	-	-	83	26.4%	58	35.1%	(100.0%)
Licences and permits	3 034	890	29.3%	257	8.5%	1 146	37.8%	696	54.1%	(63.1%)
Agency services	2 197	688	31.3%	521	23.7%	1 208	55.0%	1 049	82.9%	(50.4%)
Transfers recognised - operational	94 154	38 621	41.0%	31 083	33.0%	69 705	74.0%	32 202	34.5%	(3.5%)
Other own revenue	1 509	360	23.9%	447	29.6%	808	53.5%	382	15.2%	17.2%
Gains on disposal of PPE	3 700	-	-	-	-	-	-	-	-	-
Operating Expenditure	148 303	23 770	16.0%	23 438	15.8%	47 208	31.8%	25 350	34.8%	(7.5%)
Employee related costs	50 489	12 224	24.2%	12 680	25.1%	24 904	49.3%	10 703	45.6%	18.5%
Remuneration of councillors	9 832	2 210	22.5%	2 135	21.7%	4 344	44.2%	2 095	40.4%	1.9%
Debt impairment	4 550	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	33 080	-	-	-	-	-	-	-	-	-
Finance charges	74	-	-	-	-	-	-	-	-	-
Bulk purchases	940	348	37.0%	107	11.4%	455	48.4%	-	-	(100.0%)
Other Materials	3 374	504	14.9%	551	16.3%	1 055	31.3%	509	69.6%	8.3%
Contracted services	8 244	1 672	20.3%	1 534	18.6%	3 205	38.9%	1 799	42.4%	(14.8%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	37 391	6 812	18.2%	6 432	17.2%	13 244	35.4%	10 244	51.7%	(37.2%)
Loss on disposal of PPE	328	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 985)	40 968		27 485		68 452		18 166		
Transfers recognised - capital	47 918	13 653	28.5%	9 057	18.9%	22 710	47.4%	14 323	70.8%	(36.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	43 933	54 620		36 541		91 162		32 489		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	43 933	54 620		36 541		91 162		32 489		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	43 933	54 620		36 541		91 162		32 489		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	43 933	54 620		36 541		91 162		32 489		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	81 666	19 328	23.7%	9 374	11.5%	28 702	35.1%	15 965	43.7%	(41.3%)
National Government	47 918	13 653	28.5%	9 057	18.9%	22 710	47.4%	12 936	39.2%	(30.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	47 918	13 653	28.5%	9 057	18.9%	22 710	47.4%	12 936	36.8%	(30.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	33 748	5 675	16.8%	318	.9%	5 993	17.8%	3 028	-	(89.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	81 666	19 328	23.7%	9 374	11.5%	28 702	35.1%	15 965	43.7%	(41.3%)
Governance and Administration	8 666	760	8.8%	-	-	760	8.8%	971	13.1%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	8 666	760	8.8%	-	-	760	8.8%	971	13.1%	(100.0%)
Community and Public Safety	41 256	7 576	18.4%	8 623	20.9%	16 200	39.3%	4 498	52.0%	91.7%
Community & Social Services	12 307	2 151	17.5%	1 288	10.5%	3 439	27.9%	2 349	76.1%	(45.2%)
Sport And Recreation	28 449	5 425	19.1%	7 336	25.8%	12 761	44.9%	2 148	41.0%	241.5%
Public Safety	500	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	31 744	10 992	34.6%	751	2.4%	11 743	37.0%	10 496	59.7%	(92.8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	31 744	10 992	34.6%	751	2.4%	11 743	37.0%	10 496	59.7%	(92.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget	2016/17 First Quarter		2016/17 Second Quarter		2016/17 Year to Date		2015/16 Second Quarter		Q2 of 2015/16 to Q2 of 2016/17
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	166 602	70 411	42.3%	41 565	24.9%	111 976	67.2%	53 747	69.6%	(22.7%)
Property rates, penalties and collection charges	29 087	6 975	24.0%	10 343	35.6%	17 318	59.5%	5 543	32.8%	86.6%
Service charges	2 145	1 517	70.7%	651	30.3%	2 168	101.1%	476	24.8%	36.9%
Other revenue	7 313	5 508	75.3%	2 324	31.8%	7 832	107.1%	3 767	92.7%	(38.3%)
Government - operating	94 154	40 129	42.6%	26 411	28.1%	66 540	70.7%	31 126	75.6%	(15.1%)
Government - capital	29 418	14 711	50.0%	-	-	14 711	50.0%	12 000	89.0%	(100.0%)
Interest	4 485	1 572	35.0%	1 836	40.9%	3 408	76.0%	836	83.0%	119.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(109 088)	(24 395)	22.4%	(27 900)	25.6%	(52 295)	47.9%	(25 462)	43.4%	9.6%
Suppliers and employees	(109 014)	(24 395)	22.4%	(27 900)	25.6%	(52 295)	48.0%	(25 462)	43.4%	9.6%
Finance charges	(74)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	57 514	46 017	80.0%	13 665	23.8%	59 681	103.8%	28 285	119.4%	(51.7%)
Cash Flow from Investing Activities										
Receipts	3 700	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	3 700	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(68 884)	(16 997)	24.7%	(9 253)	13.4%	(26 250)	38.1%	(17 498)	52.8%	(47.1%)
Capital assets	(68 884)	(16 997)	24.7%	(9 253)	13.4%	(26 250)	38.1%	(17 498)	52.8%	(47.1%)
Net Cash from/(used) Investing Activities	(65 184)	(16 997)	26.1%	(9 253)	14.2%	(26 250)	40.3%	(17 498)	52.8%	(47.1%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(7 670)	29 020	(378.4%)	4 411	(57.5%)	33 431	(435.9%)	10 787	1 366.5%	(59.1%)
Cash/cash equivalents at the year begin:	18 052	89 543	496.0%	118 563	656.8%	89 543	496.0%	72 579	118.2%	63.4%
Cash/cash equivalents at the year end:	10 382	118 563	1 142.0%	122 974	1 184.5%	122 974	1 184.5%	83 366	215.5%	47.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	213	19.0%	111	9.8%	78	6.9%	724	64.3%	1 125	2.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 911	12.3%	4 457	9.3%	4 404	9.2%	33 285	69.3%	48 055	94.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	29	13.6%	15	7.2%	11	5.3%	159	73.9%	215	.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	233	17.7%	97	7.3%	31	2.4%	954	72.6%	1 315	2.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	21	8.8%	11	4.4%	11	4.4%	200	82.4%	243	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	23	2.5%	16	1.8%	11	1.2%	855	94.5%	905	1.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(201)	24.4%	(142)	17.2%	(265)	32.1%	(218)	26.4%	(825)	(1.6%)	-	-	-	-
Total By Income Source	6 229	12.2%	4 565	8.9%	4 281	8.4%	35 958	70.5%	51 032	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 340	12.2%	1 142	10.4%	997	9.0%	7 551	68.5%	11 031	21.6%	-	-	-	-
Commercial	2 973	12.4%	2 282	9.5%	2 345	9.8%	16 384	68.3%	23 984	47.0%	-	-	-	-
Households	1 655	11.4%	954	6.6%	603	4.2%	11 245	77.8%	14 457	28.3%	-	-	-	-
Other	260	16.7%	187	12.0%	336	21.5%	778	49.9%	1 560	3.1%	-	-	-	-
Total By Customer Group	6 229	12.2%	4 565	8.9%	4 281	8.4%	35 958	70.5%	51 032	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	104	34.1%	22	7.2%	80	26.2%	100	32.6%	306	100.0%
Total	104	34.1%	22	7.2%	80	26.2%	100	32.6%	306	100.0%

Contact Details

Municipal Manager	Mr Chaamano Madidimalo	015 793 2409
Financial Manager	Mr Eadie Makamu	015 793 2409

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOPANI (DC33)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	955 064	20 161	2.1%	189 764	19.9%	209 925	22.0%	276 206	69.6%	(31.3%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	197 193	12 376	6.3%	14 846	7.5%	27 222	13.8%	46 450	82.3%	(68.0%)
Service charges - sanitation revenue	40 527	2 336	5.8%	1 760	4.3%	4 096	10.1%	7 323	56.0%	(76.0%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	200	41	20.4%	25	12.7%	66	33.1%	-	-	(100.0%)
Rental of facilities and equipment	54	-	-	-	-	-	-	-	-	-
Interest earned - external investments	10 300	1 533	14.9%	887	8.6%	2 420	23.5%	2 707	151.6%	(67.2%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	705 950	3 904	.6%	172 132	24.4%	176 036	24.9%	219 590	76.8%	(21.6%)
Other own revenue	840	(29)	(3.4%)	113	13.4%	84	10.0%	135	.3%	(16.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 063 921	139 356	13.1%	158 620	14.9%	297 976	28.0%	203 702	40.6%	(22.1%)
Employee related costs	367 641	76 204	20.7%	71 958	19.6%	148 162	40.3%	70 917	35.2%	1.5%
Remuneration of councillors	13 297	2 946	22.2%	2 754	20.7%	5 701	42.9%	3 045	49.6%	(9.5%)
Debt impairment	23 582	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	184 688	-	-	14 739	8.0%	14 739	8.0%	28 876	41.7%	(49.0%)
Finance charges	-	-	-	-	-	-	-	161	-	(100.0%)
Bulk purchases	175 887	2 459	1.4%	1 258	.7%	3 717	2.1%	17 540	36.9%	(92.8%)
Other Materials	94 737	18 118	19.1%	19 292	20.4%	37 410	39.5%	50 073	88.0%	(61.5%)
Contracted services	23 224	20 541	88.4%	2 174	9.4%	22 715	97.8%	6 111	66.0%	(64.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	180 865	19 088	10.6%	46 445	25.7%	65 533	36.2%	26 981	30.7%	72.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(108 857)	(119 195)		31 144		(88 051)		72 503		
Transfers recognised - capital	440 956	26 269	6.0%	34 931	7.9%	61 200	13.9%	60 263	17.8%	(42.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	332 099	(92 926)		66 075		(26 851)		132 767		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	332 099	(92 926)		66 075		(26 851)		132 767		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	332 099	(92 926)		66 075		(26 851)		132 767		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	332 099	(92 926)		66 075		(26 851)		132 767		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	449 284	67 884	15.1%	101 325	22.6%	169 208	37.7%	61 404	15.5%	65.0%
National Government	440 956	67 837	15.4%	101 151	22.9%	168 988	38.3%	60 082	15.7%	68.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	440 956	67 837	15.4%	101 151	22.9%	168 988	38.3%	60 082	15.7%	68.4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 328	47	.6%	174	2.1%	221	2.6%	1 322	8.4%	(86.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	449 284	67 884	15.1%	101 325	22.6%	169 208	37.7%	61 404	15.5%	65.0%
Governance and Administration	5 416	47	.9%	157	2.9%	204	3.8%	1 322	12.2%	(88.1%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	500	47	9.3%	137	27.4%	184	36.8%	525	43.7%	(73.9%)
Corporate Services	4 916	-	-	20	.4%	20	.4%	797	8.3%	(97.5%)
Community and Public Safety	2 912	-	-	16	.6%	16	.6%	-	-	(100.0%)
Community & Social Services	60	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	2 852	-	-	16	.6%	16	.6%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	440 956	67 837	15.4%	101 151	22.9%	168 988	38.3%	60 082	15.7%	68.4%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	409 374	65 182	15.9%	94 661	23.1%	159 844	39.0%	46 059	14.4%	105.5%
Waste Water Management	31 582	2 655	8.4%	6 489	20.5%	9 144	29.0%	14 023	23.5%	(53.7%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	1 272 635	328 776	25.8%	233 568	18.4%	562 345	44.2%	466 667	55.7%	(49.9%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	114 535	2 097	1.8%	-	-	2 097	1.8%	35	-	(100.0%)
Other revenue	894	61	6.8%	138	15.5%	199	22.3%	100	.2%	37.8%
Government - operating	705 950	313 295	44.4%	227 039	32.2%	540 333	76.5%	213 825	75.8%	6.2%
Government - capital	440 956	10 507	2.4%	4 877	1.1%	15 384	3.5%	250 000	56.4%	(98.0%)
Interest	10 300	2 817	27.3%	1 514	14.7%	4 331	42.1%	2 707	16.4%	(44.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(708 969)	(272 108)	38.4%	(198 294)	28.0%	(470 402)	66.4%	(228 883)	45.1%	(13.4%)
Suppliers and employees	(708 969)	(272 108)	38.4%	(198 294)	28.0%	(470 402)	66.4%	(228 883)	45.1%	(13.4%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	563 666	56 668	10.1%	35 274	6.3%	91 942	16.3%	237 783	73.5%	(85.2%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(449 284)	(65 605)	14.6%	(126 273)	28.1%	(191 878)	42.7%	(61 404)	17.3%	105.6%
Capital assets	(449 284)	(65 605)	14.6%	(126 273)	28.1%	(191 878)	42.7%	(61 404)	17.3%	105.6%
Net Cash from/(used) Investing Activities	(449 284)	(65 605)	14.6%	(126 273)	28.1%	(191 878)	42.7%	(61 404)	17.3%	105.6%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	114 382	(8 937)	(7.8%)	(90 999)	(79.6%)	(99 936)	(87.4%)	176 380	1 232.9%	(151.6%)
Cash/cash equivalents at the year begin:	7 855	16 804	213.9%	7 867	100.2%	16 804	213.9%	113 484	9.4%	(93.1%)
Cash/cash equivalents at the year end:	122 237	7 867	6.4%	(83 132)	(68.0%)	(83 132)	(68.0%)	289 864	273.5%	(128.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	766 864	64.1%	-	-	-	-	429 984	35.9%	1 196 849	98.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	9 551	69.3%	-	-	-	-	4 228	30.7%	13 779	1.1%
Total	776 415	64.1%	-	-	-	-	434 213	35.9%	1 210 628	100.0%

Contact Details

Municipal Manager	Mr Shilthangu Dumisani David (Acting)	015 811 6300
Financial Manager	Mr Kgatla Quiet	015 811 6300

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MUSINA (LIM341)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	252 510	86 781	34.4%	60 537	24.0%	147 319	58.3%	55 808	51.9%	8.5%
Property rates	15 016	19 042	126.8%	4 033	26.9%	23 075	153.7%	3 034	57.4%	32.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	88 865	26 445	29.8%	17 376	19.6%	43 820	49.3%	22 787	50.4%	(23.7%)
Service charges - water revenue	-	14 020	-	-	-	14 020	-	-	-	-
Service charges - sanitation revenue	-	2 149	-	-	-	2 149	-	-	-	-
Service charges - refuse revenue	13 546	5 042	37.2%	4 296	31.7%	9 338	68.9%	3 220	51.6%	33.4%
Service charges - other	-	11	-	-	-	11	-	-	-	-
Rental of facilities and equipment	855	213	24.9%	-	-	213	24.9%	145	4.9%	(100.0%)
Interest earned - external investments	583	-	-	-	-	-	-	30	34.1%	(100.0%)
Interest earned - outstanding debtors	2 085	136	6.5%	22	1.1%	159	7.6%	313	31.6%	(92.9%)
Dividends received	-	126	-	-	-	126	-	-	-	-
Fines	1 923	106	5.5%	-	-	106	5.5%	230	70.2%	(100.0%)
Licences and permits	4 870	(634)	(13.0%)	(111)	(2.3%)	(745)	(15.3%)	3 579	66.5%	(103.1%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	97 852	16 722	17.1%	34 692	35.5%	51 414	52.5%	15 005	79.8%	131.2%
Other own revenue	2 816	3 403	120.8%	(225)	(8.0%)	3 177	112.8%	(29)	1.5%	666.8%
Gains on disposal of PPE	24 099	-	-	455	1.9%	455	1.9%	7 494	48.6%	(93.9%)
Operating Expenditure	251 260	44 493	17.7%	73 777	29.4%	118 271	47.1%	49 481	40.4%	49.1%
Employee related costs	97 306	30 428	31.3%	31 508	32.4%	61 935	63.7%	25 525	50.9%	23.4%
Remuneration of councillors	4 192	1 427	34.0%	1 746	41.6%	3 172	75.7%	931	47.7%	87.5%
Debt impairment	558	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	28 500	-	-	2 126	7.5%	2 126	7.5%	-	-	(100.0%)
Finance charges	1 938	-	-	-	-	-	-	-	-	-
Bulk purchases	66 000	1 750	2.7%	23 085	35.0%	24 835	37.6%	12 003	29.4%	92.3%
Other Materials	6 729	-	-	-	-	-	-	-	-	-
Contracted services	10 777	-	-	2 357	21.9%	2 357	21.9%	494	15.8%	377.6%
Transfers and grants	-	-	-	745	-	745	-	-	-	(100.0%)
Other expenditure	35 260	10 889	30.9%	12 156	34.5%	23 044	65.4%	10 529	80.0%	15.5%
Loss on disposal of PPE	-	-	-	56	-	56	-	-	-	(100.0%)
Surplus/(Deficit)	1 250	42 288		(13 240)		29 048		6 327		
Transfers recognised - capital	38 814	-	-	8 918	23.0%	8 918	23.0%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	40 064	42 288		(4 322)		37 966		6 327		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	40 064	42 288		(4 322)		37 966		6 327		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	40 064	42 288		(4 322)		37 966		6 327		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	40 064	42 288		(4 322)		37 966		6 327		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	40 064	1 454	3.6%	3 682	9.2%	5 136	12.8%	5 197	28.7%	(29.1%)
National Government	38 814	1 454	3.7%	3 682	9.5%	5 136	13.2%	5 197	40.4%	(29.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 814	1 454	3.7%	3 682	9.5%	5 136	13.2%	5 197	40.4%	(29.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 250	-	-	-	-	-	-	-	5.0%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	40 064	1 454	3.6%	3 682	9.2%	5 136	12.8%	5 197	28.7%	(29.1%)
Governance and Administration	1 250	-	-	-	-	-	-	-	-	-
Executive & Council	1 250	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	15 728	1 248	7.9%	3 014	19.2%	4 262	27.1%	-	-	(100.0%)
Community & Social Services	9 120	-	-	-	-	-	-	-	-	-
Sport And Recreation	6 608	1 248	18.9%	3 014	45.6%	4 262	64.5%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 086	205	1.0%	669	3.3%	874	4.4%	5 197	61.7%	(87.1%)
Planning and Development	2 530	205	8.1%	245	9.7%	450	17.8%	5 197	61.7%	(95.3%)
Road Transport	17 556	-	-	423	2.4%	423	2.4%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	3 000	-	-	-	-	-	-	-	-	-
Electricity	3 000	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	291 324	74 050	25.4%	80 525	27.6%	154 575	53.1%	60 177	53.1%	33.8%
Property rates, penalties and collection charges	15 016	4 712	31.4%	4 258	28.4%	8 970	59.7%	3 034	57.4%	40.3%
Service charges	102 411	24 544	24.0%	25 372	24.8%	49 916	48.7%	26 007	50.5%	(2.4%)
Other revenue	34 563	3 416	9.9%	10 003	28.9%	13 419	38.8%	15 775	85.5%	(36.6%)
Government - operating	97 852	30 016	30.7%	31 832	32.5%	61 848	63.2%	15 005	61.8%	112.1%
Government - capital	38 814	10 985	28.3%	8 918	23.0%	19 903	51.3%	-	-	(100.0%)
Interest	2 668	377	14.1%	142	5.3%	520	19.5%	356	32.3%	(60.0%)
Dividends	-	-		-		-		-	-	
Payments	(247 660)	(44 945)	18.1%	(80 174)	32.4%	(125 119)	50.5%	(63 566)	63.2%	26.1%
Suppliers and employees	(245 722)	(44 698)	18.2%	(80 059)	32.6%	(124 757)	50.8%	(63 457)	63.6%	26.2%
Finance charges	(1 938)	(247)	12.7%	(115)	5.9%	(362)	18.7%	(110)	12.4%	4.6%
Transfers and grants	-	-		-		-		-	-	
Net Cash from/(used) Operating Activities	43 664	29 105	66.7%	352	.8%	29 457	67.5%	(3 390)	.7%	(110.4%)
Cash Flow from Investing Activities										
Receipts	-	4 456	-	3 000	-	7 456	-	7 494	-	(60.0%)
Proceeds on disposal of PPE	-	4 456	-	3 000	-	7 456	-	7 494	-	(60.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(38 814)	(446)	1.1%	(3 979)	10.3%	(4 425)	11.4%	(5 197)	28.9%	(23.4%)
Capital assets	(38 814)	(446)	1.1%	(3 979)	10.3%	(4 425)	11.4%	(5 197)	28.9%	(23.4%)
Net Cash from/(used) Investing Activities	(38 814)	4 010	(10.3%)	(979)	2.5%	3 031	(7.8%)	2 298	2.6%	(142.6%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(8 200)	(2 881)	35.1%	-	-	(2 881)	35.1%	-	-	-
Repayment of borrowing	(8 200)	(2 881)	35.1%	-	-	(2 881)	35.1%	-	-	-
Net Cash from/(used) Financing Activities	(8 200)	(2 881)	35.1%	-	-	(2 881)	35.1%	-	-	-
Net Increase/(Decrease) in cash held	(3 350)	30 234	(902.5%)	(627)	18.7%	29 607	(883.8%)	(1 092)	(8.5%)	(42.6%)
Cash/cash equivalents at the year begin:	4 389	785	17.9%	31 019	706.7%	785	17.9%	1 385	50.7%	2 139.9%
Cash/cash equivalents at the year end:	1 039	31 019	2 984.3%	30 392	2 924.0%	30 392	2 924.0%	293	4.1%	10 277.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	4 926	39.3%	1 367	10.9%	766	6.1%	5 468	43.6%	12 527	28.4%	-	-	523	4.0%
Receivables from Non-exchange Transactions - Property Rates	1 127	4.8%	695	2.9%	573	2.4%	21 320	89.9%	23 715	53.8%	-	-	8 978	37.0%
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	976	15.5%	505	8.0%	329	5.2%	4 488	71.3%	6 298	14.3%	-	-	1 335	21.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20	1.3%	21	1.4%	25	1.6%	1 447	95.6%	1 514	3.4%	-	-	836	55.0%
Total By Income Source	7 049	16.0%	2 589	5.9%	1 693	3.8%	32 722	74.3%	44 053	100.0%	-	-	11 673	26.0%
Debtors Age Analysis By Customer Group														
Organs of State	202	5.4%	171	4.6%	126	3.4%	3 234	86.6%	3 733	8.5%	-	-	468	12.0%
Commercial	2 107	16.6%	548	4.3%	583	4.6%	9 436	74.4%	12 674	28.8%	-	-	3 448	27.0%
Households	3 602	21.7%	1 286	7.7%	604	3.6%	11 106	66.9%	16 597	37.7%	-	-	4 228	25.0%
Other	1 138	10.3%	584	5.3%	381	3.4%	8 947	81.0%	11 049	25.1%	-	-	3 529	31.0%
Total By Customer Group	7 049	16.0%	2 589	5.9%	1 693	3.8%	32 722	74.3%	44 053	100.0%	-	-	11 673	26.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 945	7.7%	2 745	1.8%	19 329	12.4%	121 989	78.2%	156 009	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	11 945	7.7%	2 745	1.8%	19 329	12.4%	121 989	78.2%	156 009	100.0%

Contact Details

Municipal Manager	Mr Thovhedzo Nathaniel Tshiwanammbi	015 534 6100
Financial Manager	Ms Vhutshilo Jane Tshikundamalema	015 534 6212

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THULAMELA (LIM343)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	704 217	206 883	29.4%	156 388	22.2%	363 271	51.6%	203 447	59.9%	(23.1%)
Property rates	56 756	12 770	22.5%	12 545	22.1%	25 316	44.6%	28 086	104.5%	(55.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	21 184	12 609	59.5%	13 375	63.1%	25 985	122.7%	12 857	158.9%	4.0%
Service charges - other	37 460	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	700	167	23.8%	167	23.9%	334	47.7%	171	31.2%	(2.3%)
Interest earned - external investments	32 000	5 763	18.0%	6 280	19.6%	12 043	37.6%	4 991	40.2%	25.8%
Interest earned - outstanding debtors	21 700	5 898	27.2%	5 688	26.2%	11 586	53.4%	5 083	56.9%	11.9%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	13 000	164	1.3%	632	4.9%	796	6.1%	291	3.7%	117.5%
Licences and permits	392	3 984	1 016.4%	3 786	965.7%	7 770	1 982.1%	2 946	1 716.6%	28.5%
Agency services	15 000	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	406 232	160 650	39.5%	112 377	27.7%	273 027	67.2%	145 031	63.5%	(22.5%)
Other own revenue	98 793	4 878	4.9%	1 539	1.6%	6 416	6.5%	3 989	17.1%	(61.4%)
Gains on disposal of PPE	1 000	-	-	-	-	-	-	-	-	-
Operating Expenditure	612 848	78 106	12.7%	95 248	15.5%	173 353	28.3%	152 194	43.0%	(37.4%)
Employee related costs	223 804	51 558	23.0%	50 419	22.5%	101 977	45.6%	43 669	44.8%	15.5%
Remuneration of councillors	26 560	6 130	23.1%	6 513	24.5%	12 643	47.6%	5 906	48.4%	10.3%
Debt impairment	82 000	-	-	-	-	-	-	36 224	49.5%	(100.0%)
Depreciation and asset impairment	74 376	-	-	-	-	-	-	-	-	-
Finance charges	500	-	-	144	28.8%	144	28.8%	0	.3%	61 376.5%
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	1 788	54.5%	(100.0%)
Contracted services	2 300	371	16.1%	555	24.1%	926	40.3%	90	12.0%	516.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	203 307	20 047	9.9%	37 617	18.5%	57 664	28.4%	64 517	53.4%	(41.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	91 369	128 777		61 141		189 918		51 252		
Transfers recognised - capital	110 661	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	202 030	128 777		61 141		189 918		51 252		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	202 030	128 777		61 141		189 918		51 252		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	202 030	128 777		61 141		189 918		51 252		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	202 030	128 777		61 141		189 918		51 252		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	202 030	39 932	19.8%	29 466	14.6%	69 398	34.4%	73 581	37.5%	(60.0%)
National Government	110 661	13 336	12.1%	1 175	1.1%	14 511	13.1%	45 231	64.1%	(97.4%)
Provincial Government	-	-	-	17 683	-	17 683	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	110 661	13 336	12.1%	18 858	17.0%	32 194	29.1%	45 231	64.1%	(58.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	91 369	26 596	29.1%	10 608	11.6%	37 204	40.7%	28 350	17.9%	(62.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	202 030	39 932	19.8%	29 466	14.6%	69 398	34.4%	73 581	37.5%	(60.0%)
Governance and Administration	2 980	-	-	409	13.7%	409	13.7%	(5)	6.2%	(8 270.6%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	2 980	-	-	409	13.7%	409	13.7%	(5)	6.3%	(8 270.6%)
Community and Public Safety	33 050	4 022	12.2%	1 438	4.4%	5 460	16.5%	9 847	26.8%	(85.4%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	21 500	4 003	18.6%	1 329	6.2%	5 332	24.8%	3 107	12.2%	(57.2%)
Public Safety	1 500	-	-	-	-	-	-	10	.3%	(100.0%)
Housing	10 050	19	.2%	109	1.1%	128	1.3%	6 730	78.0%	(98.4%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	159 100	35 910	22.6%	27 620	17.4%	63 530	39.9%	63 739	40.2%	(56.7%)
Planning and Development	3 100	-	-	-	-	-	-	498	17.8%	(100.0%)
Road Transport	156 000	35 910	23.0%	27 620	17.7%	63 530	40.7%	63 241	40.5%	(56.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	6 900	-	-	-	-	-	-	-	3.8%	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	6 900	-	-	-	-	-	-	-	3.8%	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget	2016/17 First Quarter		2016/17 Second Quarter		2016/17 Year to Date		2015/16 Second Quarter		Q2 of 2015/16 to Q2 of 2016/17
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	625 831	201 392	32.2%	227 737	36.4%	429 129	68.6%	278 124	73.7%	(18.1%)
Property rates, penalties and collection charges	20 793	7 378	35.5%	6 059	29.1%	13 437	64.6%	4 988	46.1%	21.5%
Service charges	23 384	4 474	19.1%	3 939	16.8%	8 413	36.0%	3 481	40.8%	13.2%
Other revenue	49 856	22 797	45.7%	14 254	28.6%	37 051	74.3%	50 047	117.3%	(71.5%)
Government - operating	398 457	160 650	40.3%	140 221	35.2%	300 871	75.5%	170 031	75.8%	(17.5%)
Government - capital	94 661	-	-	56 711	59.9%	56 711	59.9%	44 372	66.7%	27.8%
Interest	38 680	6 092	15.8%	6 553	16.9%	12 645	32.7%	5 206	33.1%	25.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(419 411)	(226 046)	53.9%	(120 702)	28.8%	(346 748)	82.7%	(78 512)	31.8%	53.7%
Suppliers and employees	(419 411)	(226 046)	53.9%	(120 558)	28.7%	(346 604)	82.6%	(78 511)	67.9%	53.6%
Finance charges	-	-	-	(144)	-	(144)	-	(0)	.3%	61 376.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	206 421	(24 654)	(11.9%)	107 035	51.9%	82 381	39.9%	199 612	142.9%	(46.4%)
Cash Flow from Investing Activities										
Receipts	1 000	-	-	-	-	-	-	-	(10 000.0%)	-
Proceeds on disposal of PPE	1 000	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(201 830)	(39 932)	19.8%	(29 466)	14.6%	(69 398)	34.4%	(73 581)	37.5%	(60.0%)
Capital assets	(201 830)	(39 932)	19.8%	(29 466)	14.6%	(69 398)	34.4%	(73 581)	37.5%	(60.0%)
Net Cash from/(used) Investing Activities	(200 830)	(39 932)	19.9%	(29 466)	14.7%	(69 398)	34.6%	(73 581)	69.7%	(60.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	5 591	(64 586)	(1 155.3%)	77 569	1 387.5%	12 983	232.2%	126 032	(494.7%)	(38.5%)
Cash/cash equivalents at the year begin:	200 000	449 452	224.7%	384 866	192.4%	449 452	224.7%	386 220	202.3%	(.4%)
Cash/cash equivalents at the year end:	205 591	384 866	187.2%	462 435	224.9%	462 435	224.9%	512 252	446.9%	(9.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 807	4.5%	3 070	3.7%	2 549	3.0%	74 495	88.8%	83 922	19.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 270	3.1%	1 156	2.8%	1 187	2.9%	38 038	91.3%	41 652	9.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 972	3.1%	1 934	3.1%	1 900	3.0%	57 360	90.8%	63 166	14.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 700	1.1%	2 572	1.1%	2 281	1.0%	231 694	96.8%	239 247	55.9%	-	-	-	-
Total By Income Source	9 749	2.3%	8 733	2.0%	7 918	1.8%	401 587	93.8%	427 987	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 749	2.3%	8 733	2.0%	7 918	1.8%	401 587	93.8%	427 987	100.0%	-	-	-	-
Total By Customer Group	9 749	2.3%	8 733	2.0%	7 918	1.8%	401 587	93.8%	427 987	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	141	100.0%	-	-	-	-	-	-	141	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	141	100.0%	-	-	-	-	-	-	141	100.0%

Contact Details

Municipal Manager	Mr H E Maluleke	015 962 7588
Financial Manager	Mrs V E Nembudani	015 962 7515

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHADO (LIM344)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	696 267	221 555	31.8%	186 731	26.8%	408 286	58.6%	218 054	59.5%	(14.4%)
Property rates	52 992	14 904	28.1%	14 810	27.9%	29 714	56.1%	12 187	55.0%	21.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	306 218	47 007	15.4%	64 993	21.2%	112 000	36.6%	49 153	37.4%	32.2%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	8 344	3 145	37.7%	2 000	24.0%	5 144	61.7%	2 288	45.3%	(12.6%)
Service charges - other	-	19 811	-	-	-	19 811	-	28 225	-	(100.0%)
Rental of facilities and equipment	479	124	25.9%	86	17.9%	210	43.8%	92	46.3%	(7.1%)
Interest earned - external investments	4 035	1 324	32.8%	583	14.4%	1 907	47.3%	2 279	114.0%	(74.4%)
Interest earned - outstanding debtors	12 901	-	-	1 083	8.4%	1 083	8.4%	766	24.3%	41.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 777	237	13.3%	250	14.1%	487	27.4%	343	44.1%	(27.2%)
Licences and permits	12 158	3 014	24.8%	1 610	13.2%	4 624	38.0%	2 116	39.6%	(23.9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	291 230	129 904	44.6%	93 550	32.1%	223 454	76.7%	118 136	73.1%	(20.8%)
Other own revenue	6 133	2 085	34.0%	7 767	126.6%	9 851	160.6%	2 470	27.8%	214.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	846 250	146 841	17.4%	151 007	17.8%	297 848	35.2%	156 056	33.7%	(3.2%)
Employee related costs	262 055	55 522	21.2%	67 185	25.6%	122 707	46.8%	64 070	48.9%	4.9%
Remuneration of councillors	26 722	5 870	22.0%	5 711	21.4%	11 581	43.3%	5 350	47.4%	6.8%
Debt impairment	10 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	125 678	-	-	-	-	-	-	-	-	-
Finance charges	7 527	129	1.7%	551	7.3%	680	9.0%	693	14.6%	(20.5%)
Bulk purchases	245 142	29 071	11.9%	24 190	9.9%	53 262	21.7%	41 888	27.4%	(42.3%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	18 798	3 179	16.9%	3 593	19.1%	6 772	36.0%	-	-	(100.0%)
Transfers and grants	-	103	-	-	-	103	-	-	-	-
Other expenditure	150 328	52 967	35.2%	49 776	33.1%	102 743	68.3%	44 054	50.0%	13.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(149 983)	74 713		35 724		110 437		61 999		
Transfers recognised - capital	101 346	-	-	11 667	11.5%	11 667	11.5%	-	33.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	58 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	9 363	74 713		47 391		122 104		61 999		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	9 363	74 713		47 391		122 104		61 999		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	9 363	74 713		47 391		122 104		61 999		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	9 363	74 713		47 391		122 104		61 999		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	140 276	25 629	18.3%	25 152	17.9%	50 781	36.2%	69 184	58.1%	(63.6%)
National Government	101 346	18 166	17.9%	19 341	19.1%	37 507	37.0%	61 463	67.0%	(68.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	101 346	18 166	17.9%	19 341	19.1%	37 507	37.0%	61 463	67.0%	(68.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	38 930	7 464	19.2%	5 810	14.9%	13 274	34.1%	7 722	29.8%	(24.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	140 276	25 629	18.3%	25 152	17.9%	50 781	36.2%	69 184	58.1%	(63.6%)
Governance and Administration	-	3 415	-	-	-	3 415	-	4 054	63.3%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	4 054	63.3%	(100.0%)
Budget & Treasury Office	-	3 112	-	-	-	3 112	-	-	-	-
Corporate Services	-	303	-	-	-	303	-	-	-	-
Community and Public Safety	17 880	-	-	2 864	16.0%	2 864	16.0%	-	-	(100.0%)
Community & Social Services	17 880	-	-	2 864	16.0%	2 864	16.0%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	85 346	12 516	14.7%	15 817	18.5%	28 333	33.2%	57 426	63.5%	(72.5%)
Planning and Development	-	2	-	-	-	2	-	58	5.3%	(100.0%)
Road Transport	85 346	12 514	14.7%	15 817	18.5%	28 331	33.2%	57 368	64.0%	(72.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	37 050	9 698	26.2%	6 470	17.5%	16 169	43.6%	7 704	38.5%	(16.0%)
Electricity	37 050	9 698	26.2%	6 470	17.5%	16 169	43.6%	7 704	38.5%	(16.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	828 741	253 969	30.6%	202 265	24.4%	456 234	55.1%	255 918	59.9%	(21.0%)
Property rates, penalties and collection charges	53 717	14 904	27.7%	14 999	27.9%	29 903	55.7%	12 372	55.4%	21.2%
Service charges	336 188	68 437	20.4%	67 755	20.2%	136 192	40.5%	69 249	43.6%	(2.2%)
Other revenue	30 787	6 222	20.2%	10 392	33.8%	16 614	54.0%	4 108	23.1%	152.9%
Government - operating	291 230	129 904	44.6%	100 536	34.5%	230 440	79.1%	119 323	74.3%	(15.7%)
Government - capital	101 346	33 177	32.7%	8 001	7.9%	41 178	40.6%	47 822	70.6%	(83.3%)
Interest	15 473	1 324	8.6%	583	3.8%	1 907	12.3%	3 045	45.4%	(80.9%)
Dividends	-	-		-		-		-		
Payments	(707 122)	(192 402)	27.2%	(139 159)	19.7%	(331 560)	46.9%	(208 766)	47.2%	(33.3%)
Suppliers and employees	(699 595)	(182 455)	26.1%	(138 602)	19.8%	(321 057)	45.9%	(206 260)	47.3%	(32.8%)
Finance charges	(7 527)	(150)	2.0%	(556)	7.4%	(707)	9.4%	(2 506)	43.9%	(77.8%)
Transfers and grants	-	(9 797)	-	-	-	(9 797)	-	-	-	-
Net Cash from/(used) Operating Activities	121 619	61 567	50.6%	63 106	51.9%	124 674	102.5%	47 152	111.9%	33.8%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(140 276)	(25 629)	18.3%	(45 543)	32.5%	(71 172)	50.7%	(74 019)	59.8%	(38.5%)
Capital assets	(140 276)	(25 629)	18.3%	(45 543)	32.5%	(71 172)	50.7%	(74 019)	59.8%	(38.5%)
Net Cash from/(used) Investing Activities	(140 276)	(25 629)	18.3%	(45 543)	32.5%	(71 172)	50.7%	(74 019)	59.8%	(38.5%)
Cash Flow from Financing Activities										
Receipts	0	-	-	-	-	-	-	-	-	-
Short term loans	0	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 800)	-	-	(719)	39.9%	(719)	39.9%	(81)	44.5%	786.4%
Repayment of borrowing	(1 800)	-	-	(719)	39.9%	(719)	39.9%	(81)	44.5%	786.4%
Net Cash from/(used) Financing Activities	(1 800)	-	-	(719)	39.9%	(719)	39.9%	(81)	44.5%	786.4%
Net Increase/(Decrease) in cash held	(20 457)	35 938	(175.7%)	16 845	(82.3%)	52 783	(258.0%)	(26 948)	1 280.4%	(162.5%)
Cash/cash equivalents at the year begin:	64 618	121 239	187.6%	157 177	243.2%	121 239	187.6%	168 884	939.9%	(6.9%)
Cash/cash equivalents at the year end:	44 161	157 177	355.9%	174 021	394.1%	174 021	394.1%	141 936	1 143.3%	22.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	108	.2%	18 233	41.9%	3 666	8.4%	21 458	49.4%	43 465	29.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	4 177	7.3%	2 398	4.2%	50 328	88.4%	56 904	38.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	0	-	580	5.2%	393	3.5%	10 174	91.3%	11 146	7.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(327)	(.9%)	3 495	9.3%	259	.7%	34 078	90.9%	37 506	25.2%	-	-	-	-
Total By Income Source	(218)	(.1%)	26 485	17.8%	6 716	4.5%	116 038	77.9%	149 021	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(10)	(.1%)	2 113	12.2%	1 495	8.7%	13 674	79.2%	17 273	11.6%	-	-	-	-
Commercial	416	1.2%	13 053	38.7%	2 516	7.5%	17 740	52.6%	33 726	22.6%	-	-	-	-
Households	(487)	(.7%)	6 174	8.6%	1 463	2.0%	64 292	90.0%	71 442	47.9%	-	-	-	-
Other	(138)	(.5%)	5 145	19.4%	1 241	4.7%	20 333	76.5%	26 581	17.8%	-	-	-	-
Total By Customer Group	(218)	(.1%)	26 485	17.8%	6 716	4.5%	116 038	77.9%	149 021	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	14 981	100.0%	-	-	-	-	-	-	14 981	91.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	1 481	100.0%	-	-	-	-	-	-	1 481	9.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	16 462	100.0%	-	-	-	-	-	-	16 462	100.0%

Contact Details

Municipal Manager	Mr S Mutshinyali	015 519 3004
Financial Manager	Ms Makhubela MP	015 519 3210

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHADO-THULAMELA (LIM345)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	267 167	64 622	24.2%	89 336	33.4%	153 957	57.6%	-	-	(100.0%)
Property rates	18 000	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	1 500	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 850	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 250	-	-	-	-	-	-	-	-	-
Interest earned - external investments	300	-	-	1 101	366.9%	1 101	366.9%	-	-	(100.0%)
Interest earned - outstanding debtors	900	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	4 000	-	-	-	-	-	-	-	-	-
Licences and permits	3 500	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	226 232	64 622	28.6%	88 235	39.0%	152 857	67.6%	-	-	(100.0%)
Other own revenue	7 635	-	-	-	-	-	-	-	-	-
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	252 964	2 810	1.1%	12 005	4.7%	14 815	5.9%	-	-	(100.0%)
Employee related costs	109 091	25	-	3 843	3.5%	3 868	3.5%	-	-	(100.0%)
Remuneration of councillors	31 049	2 129	6.9%	6 566	21.1%	8 694	28.0%	-	-	(100.0%)
Debt impairment	12 437	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	23 000	-	-	-	-	-	-	-	-	-
Finance charges	396	0	-	4	1.1%	4	1.1%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	4 731	-	-	-	-	-	-	-	-	-
Contracted services	23 000	-	-	-	-	-	-	-	-	-
Transfers and grants	8 000	-	-	-	-	-	-	-	-	-
Other expenditure	41 260	656	1.6%	1 593	3.9%	2 248	5.4%	-	-	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	14 203	61 812		77 331		139 143		-		
Transfers recognised - capital	93 137	-	-	69 434	74.6%	69 434	74.6%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	2 309	-	2 309	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	107 340	61 812		149 074		210 886		-		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	107 340	61 812		149 074		210 886		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	107 340	61 812		149 074		210 886		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	107 340	61 812		149 074		210 886		-		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	107 370	-	-	39 592	36.9%	39 592	36.9%	-	-	(100.0%)
National Government	93 137	-	-	39 592	42.5%	39 592	42.5%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	93 137	-	-	39 592	42.5%	39 592	42.5%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 233	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	107 370	-	-	39 592	36.9%	39 592	36.9%	-	-	(100.0%)
Governance and Administration	18 660	-	-	4 899	26.3%	4 899	26.3%	-	-	(100.0%)
Executive & Council	4 960	-	-	1 013	20.4%	1 013	20.4%	-	-	(100.0%)
Budget & Treasury Office	10 000	-	-	-	-	-	-	-	-	-
Corporate Services	3 700	-	-	3 886	105.0%	3 886	105.0%	-	-	(100.0%)
Community and Public Safety	2 310	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	2 310	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	82 700	-	-	34 693	42.0%	34 693	42.0%	-	-	(100.0%)
Planning and Development	7 500	-	-	-	-	-	-	-	-	-
Road Transport	75 200	-	-	34 693	46.1%	34 693	46.1%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	3 700	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	3 700	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	384 222	69 752	18.2%	198 102	51.6%	267 854	69.7%	-	-	(100.0%)
Property rates, penalties and collection charges	7 800	-	-	-	-	-	-	-	-	-
Service charges	1 140	-	-	-	-	-	-	-	-	-
Other revenue	55 163	-	-	26	-	26	-	-	-	(100.0%)
Government - operating	226 232	69 641	30.8%	141 061	62.4%	210 702	93.1%	-	-	(100.0%)
Government - capital	93 137	-	-	55 914	60.0%	55 914	60.0%	-	-	(100.0%)
Interest	750	111	14.8%	1 101	146.8%	1 212	161.6%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(217 527)	(2 814)	1.3%	(14 885)	6.8%	(17 700)	8.1%	-	-	(100.0%)
Suppliers and employees	(168 267)	(2 814)	1.7%	(14 884)	8.8%	(17 698)	10.5%	-	-	(100.0%)
Finance charges	-	(0)	-	(2)	-	(2)	-	-	-	(100.0%)
Transfers and grants	(49 260)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	166 695	66 938	40.2%	183 217	109.9%	250 154	150.1%	-	-	(100.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	(29 694)	-	(29 694)	-	-	-	(100.0%)
Capital assets	-	-	-	(29 694)	-	(29 694)	-	-	-	(100.0%)
Net Cash from/(used) Investing Activities	-	-	-	(29 694)	-	(29 694)	-	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	166 695	66 938	40.2%	153 523	92.1%	220 460	132.3%	-	-	(100.0%)
Cash/cash equivalents at the year begin:	-	-	-	66 938	-	-	-	-	-	(100.0%)
Cash/cash equivalents at the year end:	166 695	66 938	40.2%	220 460	132.3%	220 460	132.3%	-	-	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	381	19.3%	587	29.8%	355	18.0%	648	32.9%	1 970	36.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	826	47.8%	605	35.0%	91	5.3%	207	12.0%	1 729	31.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	693	58.0%	310	26.0%	192	16.1%	-	-	1 195	22.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	262	48.7%	204	37.9%	14	2.6%	58	10.8%	538	9.9%
Total	2 161	39.8%	1 706	31.4%	652	12.0%	913	16.8%	5 432	100.0%

Contact Details

Municipal Manager	Mr D J Moshoana (acting)	
Financial Manager	Mr Donald Mhangwana (acting)	

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: VHEMBE (DC34)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	861 063	198 730	23.1%	162 887	18.9%	361 618	42.0%	96 990	44.6%	67.9%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	92 749	-	-	2 841	3.1%	2 841	3.1%	32 369	35.8%	(91.2%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	15 761	5 203	33.0%	3 093	19.6%	8 297	52.6%	5 884	97.9%	(47.4%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	3 847	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	751 753	200 348	26.7%	156 025	20.8%	356 373	47.4%	53 616	44.9%	191.0%
Other own revenue	800	(6 820)	(852.7%)	927	115.9%	(5 893)	(736.7%)	1 273	24.7%	(27.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	758 962	143 783	18.9%	162 887	21.5%	306 670	40.4%	133 386	32.5%	22.1%
Employee related costs	465 117	107 166	23.0%	126 668	27.2%	233 834	50.3%	102 837	44.9%	23.2%
Remuneration of councillors	10 313	1 552	15.0%	1 623	15.7%	3 176	30.8%	2 672	41.5%	(39.2%)
Debt impairment	35 813	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	31 770	-	-	-	-	-	-	-	-	-
Finance charges	-	248	-	-	-	248	-	-	-	-
Bulk purchases	11 500	-	-	-	-	-	-	-	-	-
Other Materials	23 405	4 147	17.7%	6 028	25.8%	10 175	43.5%	1 902	7.2%	217.0%
Contracted services	19 454	1 971	10.1%	2 670	13.7%	4 640	23.9%	-	-	(100.0%)
Transfers and grants	4 353	-	-	4 656	107.0%	4 656	107.0%	-	-	(100.0%)
Other expenditure	157 236	28 699	18.3%	21 241	13.5%	49 940	31.8%	25 976	28.0%	(18.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	102 101	54 948		0		54 948		(36 396)		
Transfers recognised - capital	678 880	-	-	-	-	-	-	-	27.6%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	780 981	54 948		0		54 948		(36 396)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	780 981	54 948		0		54 948		(36 396)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	780 981	54 948		0		54 948		(36 396)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	780 981	54 948		0		54 948		(36 396)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	719 503	47 673	6.6%	148 719	20.7%	196 392	27.3%	43 192	8.6%	244.3%
National Government	678 880	47 673	7.0%	118 156	17.4%	165 828	24.4%	43 192	9.1%	173.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	5 000	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	683 880	47 673	7.0%	118 156	17.3%	165 828	24.2%	43 192	9.0%	173.6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	35 623	-	-	30 564	85.8%	30 564	85.8%	-	-	(100.0%)
Capital Expenditure Standard Classification	719 503	47 673	6.6%	148 719	20.7%	196 392	27.3%	43 192	8.6%	244.3%
Governance and Administration	14 733	-	-	72	.5%	72	.5%	2 374	11.1%	(97.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2 533	-	-	18	.7%	18	.7%	-	-	(100.0%)
Corporate Services	12 200	-	-	54	.4%	54	.4%	2 374	30.7%	(97.7%)
Community and Public Safety	9 340	-	-	-	-	-	-	-	-	-
Community & Social Services	9 340	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 293	-	-	-	-	-	-	2 246	24.8%	(100.0%)
Planning and Development	2 293	-	-	-	-	-	-	2 246	24.8%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	693 137	47 673	6.9%	148 648	21.4%	196 321	28.3%	38 572	8.4%	285.4%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	693 137	47 673	6.9%	148 648	21.4%	196 321	28.3%	38 572	8.4%	285.4%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	1 496 946	539 702	36.1%	492 226	32.9%	1 031 928	68.9%	226 461	45.3%	117.4%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	54 568	-	-	-	-	-	-	26 283	30.9%	(100.0%)
Other revenue	761	(8 923)	(1 172.0%)	696	91.5%	(8 227)	(1 080.5%)	140	5.8%	397.9%
Government - operating	751 753	408 052	54.3%	209 550	27.9%	617 602	82.2%	179 324	61.5%	16.9%
Government - capital	678 880	133 387	19.6%	272 584	40.2%	405 971	59.8%	15 116	29.7%	1 703.3%
Interest	10 984	7 186	65.4%	9 396	85.5%	16 582	151.0%	5 599	95.4%	67.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(727 400)	(98 205)	13.5%	(161 099)	22.1%	(259 304)	35.6%	(133 401)	35.3%	20.8%
Suppliers and employees	(703 303)	(97 957)	13.9%	(156 443)	22.2%	(254 399)	36.2%	(133 401)	35.6%	17.3%
Finance charges	(289)	(248)	86.0%	-	-	(248)	86.0%	-	-	-
Transfers and grants	(23 807)	-	-	(4 656)	19.6%	(4 656)	19.6%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	769 546	441 497	57.4%	331 127	43.0%	772 624	100.4%	93 060	54.4%	255.8%
Cash Flow from Investing Activities										
Receipts	-	(5 623)	-	-	-	(5 623)	-	-	-	-
Proceeds on disposal of PPE	-	(5 623)	-	-	-	(5 623)	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(719 503)	(47 673)	6.6%	(148 719)	20.7%	(196 392)	27.3%	(58 308)	11.5%	155.1%
Capital assets	(719 503)	(47 673)	6.6%	(148 719)	20.7%	(196 392)	27.3%	(58 308)	11.5%	155.1%
Net Cash from/(used) Investing Activities	(719 503)	(53 296)	7.4%	(148 719)	20.7%	(202 015)	28.1%	(58 308)	11.5%	155.1%
Cash Flow from Financing Activities										
Receipts	-	(6 024)	-	-	-	(6 024)	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	(1 637)	-	-	-	(1 637)	-	-	-	-
Increase (decrease) in consumer deposits	-	(4 387)	-	-	-	(4 387)	-	-	-	-
Payments	-	(904)	-	-	-	(904)	-	-	-	-
Repayment of borrowing	-	(904)	-	-	-	(904)	-	-	-	-
Net Cash from/(used) Financing Activities	-	(6 928)	-	-	-	(6 928)	-	-	-	-
Net Increase/(Decrease) in cash held	50 043	381 273	761.9%	182 408	364.5%	563 681	1 126.4%	34 752	(7 741.9%)	424.9%
Cash/cash equivalents at the year begin:	175 000	85 884	49.1%	467 157	266.9%	85 884	49.1%	561 425	278.2%	(16.8%)
Cash/cash equivalents at the year end:	225 043	467 157	207.6%	649 565	288.6%	649 565	288.6%	596 177	733.6%	9.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	3 413	22.8%	1 977	13.2%	9 560	63.9%	14 950	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	3 413	22.8%	1 977	13.2%	9 560	63.9%	14 950	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	3 413	22.8%	1 977	13.2%	9 560	63.9%	14 950	100.0%	-	-	-	-
Total By Customer Group	-	-	3 413	22.8%	1 977	13.2%	9 560	63.9%	14 950	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 618	48.1%	252	4.6%	4	.1%	2 566	47.2%	5 439	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 618	48.1%	252	4.6%	4	.1%	2 566	47.2%	5 439	100.0%

Contact Details

Municipal Manager	Mr A.N Ngoepe	015 960 2009
Financial Manager	Mr Mchavi Derick	015 960 2032

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BLOUBERG (LIM351)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	222 915	96 513	43.3%	62 978	28.3%	159 492	71.5%	6 656	46.6%	846.2%
Property rates	21 918	21 933	100.1%	843	3.8%	22 777	103.9%	474	124.0%	78.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	26 000	3 783	14.5%	4 242	16.3%	8 024	30.9%	3 616	31.4%	17.3%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	424	97	22.8%	97	22.8%	193	45.6%	77	15.8%	25.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	445	84	18.9%	81	18.1%	165	37.0%	93	51.3%	(13.8%)
Interest earned - external investments	1 158	257	22.2%	463	40.0%	720	62.1%	201	29.3%	130.3%
Interest earned - outstanding debtors	558	91	16.3%	124	22.2%	215	38.5%	55	20.2%	126.9%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 660	136	8.2%	91	5.5%	227	13.7%	169	10.4%	(46.0%)
Licences and permits	4 211	780	18.5%	715	17.0%	1 495	35.5%	631	33.5%	13.2%
Agency services	300	472	157.4%	486	161.9%	958	319.3%	-	-	(100.0%)
Transfers recognised - operational	160 669	67 662	42.1%	55 292	34.4%	122 954	76.5%	484	42.5%	11 324.0%
Other own revenue	5 571	666	12.0%	545	9.8%	1 211	21.7%	857	30.7%	(36.3%)
Gains on disposal of PPE	-	554	-	-	-	554	-	-	-	-
Operating Expenditure	247 642	41 546	16.8%	50 037	20.2%	91 583	37.0%	45 643	42.6%	9.6%
Employee related costs	94 375	20 896	22.1%	20 663	21.9%	41 559	44.0%	18 748	44.0%	10.2%
Remuneration of councillors	14 247	3 174	22.3%	3 286	23.1%	6 460	45.3%	3 076	45.8%	6.8%
Debt impairment	6 617	-	-	108	1.6%	108	1.6%	-	-	(100.0%)
Depreciation and asset impairment	48 675	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	24 000	5 008	20.9%	5 631	23.5%	10 639	44.3%	5 604	57.0%	.5%
Other Materials	4 561	553	12.1%	1 352	29.7%	1 905	41.8%	1 078	48.2%	25.4%
Contracted services	4 240	1 121	26.4%	1 123	26.5%	2 244	52.9%	1 155	38.0%	(2.8%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	50 926	10 794	21.2%	17 874	35.1%	28 668	56.3%	15 981	46.9%	11.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(24 727)	54 968		12 941		67 909		(38 987)		
Transfers recognised - capital	53 381	4 930	9.2%	40 741	76.3%	45 671	85.6%	67 293	179.9%	(39.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 654	59 898		53 682		113 580		28 306		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	28 654	59 898		53 682		113 580		28 306		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 654	59 898		53 682		113 580		28 306		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 654	59 898		53 682		113 580		28 306		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	64 756	11 129	17.2%	19 069	29.4%	30 198	46.6%	28 102	64.5%	(32.1%)
National Government	51 162	10 478	20.5%	17 064	33.4%	27 542	53.8%	24 745	71.1%	(31.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	51 162	10 478	20.5%	17 064	33.4%	27 542	53.8%	24 745	71.1%	(31.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 594	651	4.8%	2 005	14.8%	2 656	19.5%	3 358	39.8%	(40.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	64 756	11 129	17.2%	19 069	29.4%	30 198	46.6%	28 102	64.5%	(32.1%)
Governance and Administration	6 900	285	4.1%	1 188	17.2%	1 473	21.4%	2 434	49.6%	(51.2%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	6 900	285	4.1%	1 188	17.2%	1 473	21.4%	2 434	49.6%	(51.2%)
Community and Public Safety	36	-	-	-	-	-	-	-	-	-
Community & Social Services	36	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	45 740	9 815	21.5%	14 811	32.4%	24 626	53.8%	18 567	64.8%	(20.2%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	45 740	9 815	21.5%	14 811	32.4%	24 626	53.8%	18 567	64.8%	(20.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	12 080	1 029	8.5%	3 070	25.4%	4 099	33.9%	7 101	74.3%	(56.8%)
Electricity	11 000	1 029	9.4%	3 070	27.9%	4 099	37.3%	7 101	79.1%	(56.8%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 080	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	268 715	79 516	29.6%	106 190	39.5%	185 706	69.1%	75 174	63.8%	41.3%
Property rates, penalties and collection charges	14 200	1 335	9.4%	3 913	27.6%	5 248	37.0%	1 106	9.8%	253.9%
Service charges	26 261	3 448	13.1%	4 076	15.5%	7 525	28.7%	3 971	31.8%	2.7%
Other revenue	12 488	1 875	15.0%	1 685	13.5%	3 560	28.5%	2 119	30.7%	(20.5%)
Government - operating	160 669	67 662	42.1%	55 292	34.4%	122 954	76.5%	45 855	71.9%	20.6%
Government - capital	53 381	4 930	9.2%	40 741	76.3%	45 671	85.6%	21 922	78.8%	85.8%
Interest	1 716	266	15.5%	483	28.1%	748	43.6%	201	19.1%	140.1%
Dividends	-	-		-		-		-		
Payments	(192 349)	(41 546)	21.6%	(49 929)	26.0%	(91 475)	47.6%	(45 643)	42.6%	9.4%
Suppliers and employees	(192 349)	(41 546)	21.6%	(49 929)	26.0%	(91 475)	47.6%	(45 643)	42.6%	9.4%
Finance charges	-	-		-		-		-		
Transfers and grants	-	-		-		-		-		
Net Cash from/(used) Operating Activities	76 366	37 970	49.7%	56 260	73.7%	94 231	123.4%	29 531	134.9%	90.5%
Cash Flow from Investing Activities										
Receipts	-	554	-	-	-	554	-	-	-	-
Proceeds on disposal of PPE	-	554	-	-	-	554	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(64 756)	(11 129)	17.2%	(19 069)	29.4%	(30 198)	46.6%	(28 103)	64.5%	(32.1%)
Capital assets	(64 756)	(11 129)	17.2%	(19 069)	29.4%	(30 198)	46.6%	(28 103)	64.5%	(32.1%)
Net Cash from/(used) Investing Activities	(64 756)	(10 576)	16.3%	(19 069)	29.4%	(29 645)	45.8%	(28 103)	64.5%	(32.1%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	11 610	27 395	236.0%	37 191	320.3%	64 586	556.3%	1 428	-	2 504.2%
Cash/cash equivalents at the year begin:	16 796	28 886	172.0%	56 281	335.1%	28 886	172.0%	57 009	100.0%	(1.3%)
Cash/cash equivalents at the year end:	28 406	56 281	198.1%	93 472	329.1%	93 472	329.1%	58 437	315.5%	60.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	95	41.1%	71	30.7%	65	28.2%	-	-	231	11.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	290	32.7%	302	33.9%	297	33.4%	-	-	889	43.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	268	43.6%	183	29.9%	163	26.5%	-	-	613	30.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	9	35.8%	9	35.0%	7	29.2%	-	-	25	1.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	28	34.3%	27	33.8%	26	31.9%	-	-	81	4.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	61	51.1%	50	41.9%	8	7.0%	-	-	120	5.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24	33.4%	25	33.6%	24	32.9%	-	-	73	3.6%	-	-	-	-
Total By Income Source	776	38.2%	667	32.8%	590	29.0%	-	-	2 033	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	776	38.2%	667	32.8%	590	29.0%	-	-	2 033	100.0%	-	-	-	-
Total By Customer Group	776	38.2%	667	32.8%	590	29.0%	-	-	2 033	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	250	100.0%	-	-	-	-	-	-	250	100.0%
Total	250	100.0%	-	-	-	-	-	-	250	100.0%

Contact Details

Municipal Manager	Mr MACHABA MJ (acting)	015 505 7163
Financial Manager	Mr MAKOBELA MM (acting)	015 505 7157

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOLEMOLE (LIM353)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	182 808	56 841	31.1%	59 263	32.4%	116 103	63.5%	43 875	62.9%	35.1%
Property rates	12 383	2 893	23.4%	2 893	23.4%	5 786	46.7%	2 705	49.8%	7.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	10 322	1 737	16.8%	1 510	14.6%	3 247	31.5%	1 305	23.0%	15.7%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	1 635	418	25.5%	551	33.7%	969	59.2%	385	50.2%	43.3%
Rental of facilities and equipment	306	66	21.6%	77	25.2%	143	46.8%	44	37.7%	74.9%
Interest earned - external investments	2 345	420	17.9%	568	24.2%	987	42.1%	709	81.5%	(20.0%)
Interest earned - outstanding debtors	4 871	385	7.9%	370	7.6%	754	15.5%	783	33.6%	(52.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 017	34	3.4%	15	1.5%	49	4.8%	125	19.0%	(88.0%)
Licences and permits	5 972	974	16.3%	246	4.1%	1 220	20.4%	1 638	27.3%	(85.0%)
Agency services	2 220	643	28.9%	630	28.4%	1 273	57.3%	568	76.2%	11.0%
Transfers recognised - operational	130 441	48 973	37.5%	39 669	30.4%	88 641	68.0%	35 390	71.8%	12.1%
Other own revenue	11 295	300	2.7%	12 734	112.7%	13 033	115.4%	225	73.3%	5 553.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	155 915	31 759	20.4%	35 790	23.0%	67 549	43.3%	29 123	41.7%	22.9%
Employee related costs	72 455	16 168	22.3%	16 716	23.1%	32 883	45.4%	15 621	45.9%	7.0%
Remuneration of councillors	10 861	2 268	20.9%	2 718	25.0%	4 987	45.9%	1 913	37.3%	42.1%
Debt impairment	2 300	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 480	2 277	26.9%	2 211	26.1%	4 488	52.9%	2 338	55.3%	(5.4%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	9 299	2 165	23.3%	2 044	22.0%	4 209	45.3%	1 743	48.6%	17.3%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	3 506	505	14.4%	253	7.2%	758	21.6%	468	21.2%	(46.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	49 013	8 376	17.1%	11 847	24.2%	20 223	41.3%	7 039	37.8%	68.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	26 893	25 082		23 473		48 554		14 753		
Transfers recognised - capital	44 024	409	.9%	17 953	40.8%	18 363	41.7%	10 994	40.6%	63.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	70 917	25 491		41 426		66 917		25 747		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	70 917	25 491		41 426		66 917		25 747		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	70 917	25 491		41 426		66 917		25 747		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	70 917	25 491		41 426		66 917		25 747		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	70 727	3	-	33 306	47.1%	33 309	47.1%	12 289	29.8%	171.0%
National Government	44 862	3	-	20 747	46.2%	20 750	46.3%	9 130	36.1%	127.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 862	3	-	20 747	46.2%	20 750	46.3%	9 130	35.6%	127.3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	25 865	-	-	12 559	48.6%	12 559	48.6%	3 160	21.6%	297.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	70 727	3	-	33 306	47.1%	33 309	47.1%	12 289	29.8%	171.0%
Governance and Administration	9 250	-	-	3 575	38.6%	3 575	38.6%	171	26.8%	1 993.0%
Executive & Council	200	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2 270	-	-	435	19.2%	435	19.2%	-	-	(100.0%)
Corporate Services	6 780	-	-	3 139	46.3%	3 139	46.3%	171	30.8%	1 738.1%
Community and Public Safety	7 534	-	-	1 376	18.3%	1 376	18.3%	1 567	27.5%	(12.2%)
Community & Social Services	7 534	-	-	1 376	18.3%	1 376	18.3%	1 567	27.5%	(12.2%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	51 694	3	-	27 743	53.7%	27 746	53.7%	9 756	30.8%	184.4%
Planning and Development	285	-	-	-	-	-	-	-	-	-
Road Transport	51 409	3	-	27 743	54.0%	27 746	54.0%	9 756	31.2%	184.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	2 250	-	-	612	27.2%	612	27.2%	796	23.4%	(23.1%)
Electricity	2 250	-	-	612	27.2%	612	27.2%	796	23.4%	(23.1%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	214 815	57 290	26.7%	68 282	31.8%	125 572	58.5%	51 315	64.6%	33.1%
Property rates, penalties and collection charges	6 191	230	3.7%	1 942	31.4%	2 172	35.1%	233	5.9%	734.4%
Service charges	8 969	1 402	15.6%	1 221	13.6%	2 623	29.2%	985	24.9%	23.9%
Other revenue	19 208	1 501	7.8%	1 159	6.0%	2 660	13.8%	2 104	35.4%	(44.9%)
Government - operating	130 441	53 379	40.9%	39 669	30.4%	93 048	71.3%	34 687	73.3%	14.4%
Government - capital	44 006	346	.8%	23 721	53.9%	24 067	54.7%	12 517	74.9%	89.5%
Interest	5 999	432	7.2%	570	9.5%	1 002	16.7%	789	25.2%	(27.7%)
Dividends	-	-		-		-		-		-
Payments	(100 347)	(29 482)	29.4%	(33 197)	33.1%	(62 679)	62.5%	(28 316)	43.6%	17.2%
Suppliers and employees	(100 347)	(29 482)	29.4%	(33 197)	33.1%	(62 679)	62.5%	(28 308)	43.5%	17.3%
Finance charges	-	-		-		-		(8)	-	(100.0%)
Transfers and grants	-	-		-		-		-	-	-
Net Cash from/(used) Operating Activities	114 468	27 808	24.3%	35 086	30.7%	62 893	54.9%	22 999	120.1%	52.6%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(71 171)	(3)	-	(33 306)	46.8%	(33 309)	46.8%	(12 289)	30.0%	171.0%
Capital assets	(71 171)	(3)	-	(33 306)	46.8%	(33 309)	46.8%	(12 289)	30.0%	171.0%
Net Cash from/(used) Investing Activities	(71 171)	(3)	-	(33 306)	46.8%	(33 309)	46.8%	(12 289)	30.0%	171.0%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	43 297	27 805	64.2%	1 780	4.1%	29 585	68.3%	10 710	(3 169.9%)	(83.4%)
Cash/cash equivalents at the year begin:	36 041	36 041	100.0%	63 846	177.1%	36 041	100.0%	69 273	119.2%	(7.8%)
Cash/cash equivalents at the year end:	79 338	63 846	80.5%	65 626	82.7%	65 626	82.7%	79 983	266.7%	(18.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	108	1.4%	168	2.2%	136	1.8%	7 310	94.7%	7 721	11.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	207	5.9%	117	3.4%	121	3.5%	3 033	87.2%	3 477	5.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	942	2.4%	919	2.3%	964	2.4%	36 940	92.9%	39 765	60.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	53	5.4%	51	5.2%	50	5.1%	835	84.4%	990	1.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	134	2.5%	131	2.5%	136	2.6%	4 897	92.4%	5 297	8.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	198	2.2%	2 989	33.0%	2 723	30.1%	3 150	34.8%	9 060	13.7%	-	-	-	-
Total By Income Source	1 641	2.5%	4 375	6.6%	4 130	6.2%	56 165	84.7%	66 311	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	385	2.1%	382	2.1%	383	2.1%	17 255	93.8%	18 404	27.8%	-	-	-	-
Commercial	53	2.4%	45	2.1%	42	1.9%	2 049	93.6%	2 189	3.3%	-	-	-	-
Households	744	2.3%	646	2.0%	674	2.1%	30 505	93.7%	32 568	49.1%	-	-	-	-
Other	459	3.5%	3 302	25.1%	3 031	23.1%	6 356	48.3%	13 149	19.8%	-	-	-	-
Total By Customer Group	1 641	2.5%	4 375	6.6%	4 130	6.2%	56 165	84.7%	66 311	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Makhura Nl	015 501 0243
Financial Manager	Mr Moloko Kwena	015 501 0243

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: POLOKWANE (LIM354)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	2 818 325	684 305	24.3%	696 880	24.7%	1 381 185	49.0%	443 576	46.1%	57.1%
Property rates	357 780	80 183	22.4%	107 646	30.1%	187 829	52.5%	73 198	43.8%	47.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	917 263	225 859	24.6%	208 839	22.8%	434 698	47.4%	196 697	49.4%	6.2%
Service charges - water revenue	284 895	80 208	28.2%	79 362	27.9%	159 570	56.0%	87 589	60.6%	(9.4%)
Service charges - sanitation revenue	60 858	13 453	22.1%	21 070	34.6%	34 523	56.7%	13 445	48.6%	56.7%
Service charges - refuse revenue	69 588	17 654	25.4%	24 114	34.7%	41 767	60.0%	16 280	51.0%	48.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	13 500	2 843	21.1%	6 113	45.3%	8 957	66.3%	1 980	31.1%	208.7%
Interest earned - external investments	40 000	2 056	5.1%	4 452	11.1%	6 508	16.3%	8 947	40.6%	(50.2%)
Interest earned - outstanding debtors	59 400	15 634	26.3%	22 540	37.9%	38 174	64.3%	13 748	85.9%	64.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	12 000	1 022	8.5%	1 716	14.3%	2 738	22.8%	1 088	13.7%	57.8%
Licences and permits	12 501	1 980	15.8%	2 632	21.1%	4 612	36.9%	1 989	43.3%	32.3%
Agency services	18 800	255	1.4%	261	1.4%	517	2.7%	6 028	38.6%	(95.7%)
Transfers recognised - operational	864 900	239 578	27.7%	200 132	23.1%	439 710	50.8%	19 619	41.6%	920.1%
Other own revenue	68 840	4 151	6.0%	18 048	26.2%	22 199	32.2%	2 972	12.6%	507.3%
Gains on disposal of PPE	38 000	(572)	(1.5%)	(45)	(.1%)	(617)	(1.6%)	(2)	-	2 805.6%
Operating Expenditure	2 578 556	599 561	23.3%	641 236	24.9%	1 240 797	48.1%	545 402	48.5%	17.6%
Employee related costs	644 064	155 422	24.1%	155 013	24.1%	310 436	48.2%	148 531	48.4%	4.4%
Remuneration of councillors	35 326	7 533	21.3%	7 938	22.5%	15 471	43.8%	6 474	50.4%	22.6%
Debt impairment	50 000	12 500	25.0%	12 500	25.0%	25 000	50.0%	12 500	50.0%	-
Depreciation and asset impairment	180 000	45 008	25.0%	45 000	25.0%	90 008	50.0%	51 250	50.0%	(12.2%)
Finance charges	40 000	528	1.3%	10 810	27.0%	11 337	28.3%	11 487	31.0%	(5.9%)
Bulk purchases	839 635	219 975	26.2%	173 321	20.6%	393 297	46.8%	132 746	46.9%	30.6%
Other Materials	203 209	51 664	25.4%	73 167	36.0%	124 831	61.4%	54 288	52.3%	34.8%
Contracted services	193 255	25 877	13.4%	49 531	25.6%	75 408	39.0%	19 777	39.1%	150.5%
Transfers and grants	11 500	6 620	57.6%	5 120	44.5%	11 740	102.1%	3 060	94.4%	67.3%
Other expenditure	381 567	74 434	19.5%	108 836	28.5%	183 271	48.0%	105 289	51.6%	3.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	239 769	84 744		55 644		140 388		(101 826)		
Transfers recognised - capital	622 026	38 201	6.1%	102 981	16.6%	141 182	22.7%	144 832	58.2%	(28.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	861 795	122 945		158 625		281 570		43 006		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	861 795	122 945		158 625		281 570		43 006		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	861 795	122 945		158 625		281 570		43 006		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	861 795	122 945		158 625		281 570		43 006		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	1 096 467	72 211	6.6%	126 815	11.6%	199 027	18.2%	109 444	27.5%	15.9%
National Government	622 026	53 003	8.5%	82 212	13.2%	135 215	21.7%	89 104	29.0%	(7.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	622 026	53 003	8.5%	82 212	13.2%	135 215	21.7%	89 104	29.0%	(7.7%)
Borrowing	235 000	-	-	-	-	-	-	-	-	-
Internally generated funds	239 441	19 209	8.0%	44 603	18.6%	63 812	26.7%	20 340	22.3%	119.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	1 096 467	72 211	6.6%	126 815	11.6%	199 027	18.2%	109 444	27.5%	15.9%
Governance and Administration	61 525	6 202	10.1%	9 682	15.7%	15 884	25.8%	3 635	17.3%	166.4%
Executive & Council	3 000	-	-	-	-	-	-	-	75.5%	-
Budget & Treasury Office	8 350	2 497	29.9%	2 596	31.1%	5 093	61.0%	1 348	27.0%	92.6%
Corporate Services	50 175	3 705	7.4%	7 086	14.1%	10 791	21.5%	2 287	12.5%	209.8%
Community and Public Safety	72 516	7 721	10.6%	16 313	22.5%	24 034	33.1%	13 387	31.5%	21.9%
Community & Social Services	20 750	-	-	1 906	9.2%	1 906	9.2%	1 315	23.2%	45.0%
Sport And Recreation	45 900	7 721	16.8%	13 928	30.3%	21 649	47.2%	12 073	36.4%	15.4%
Public Safety	5 866	-	-	480	8.2%	480	8.2%	-	4.7%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	366 999	9 467	2.6%	15 635	4.3%	25 102	6.8%	57 577	26.1%	(72.8%)
Planning and Development	27 500	-	-	-	-	-	-	-	71.5%	-
Road Transport	339 499	9 212	2.7%	13 409	3.9%	22 622	6.7%	57 577	25.6%	(76.7%)
Environmental Protection	-	255	-	2 226	-	2 480	-	-	-	(100.0%)
Trading Services	595 427	48 821	8.2%	85 186	14.3%	134 007	22.5%	34 845	30.1%	144.5%
Electricity	31 000	19	.1%	1 016	3.3%	1 035	3.3%	211	7.2%	380.9%
Water	375 018	45 314	12.1%	74 587	19.9%	119 901	32.0%	32 057	31.0%	132.7%
Waste Water Management	-	-	-	-	-	-	-	-	68.4%	-
Waste Management	189 409	3 488	1.8%	9 583	5.1%	13 071	6.9%	2 577	68.5%	271.9%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget	2016/17 First Quarter		2016/17 Second Quarter		2016/17 Year to Date		2015/16 Second Quarter		Q2 of 2015/16 to Q2 of 2016/17
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	3 172 500	1 098 305	34.6%	969 368	30.6%	2 067 673	65.2%	943 408	67.9%	2.8%
Property rates, penalties and collection charges	314 846	62 463	19.8%	73 476	23.3%	135 939	43.2%	62 133	49.6%	18.3%
Service charges	1 172 692	290 715	24.8%	284 555	24.3%	575 269	49.1%	258 707	50.1%	10.0%
Other revenue	110 564	250 216	226.3%	152 897	138.3%	403 113	364.6%	440 294	457.3%	(65.3%)
Government - operating	864 900	327 163	37.8%	232 510	26.9%	559 673	64.7%	19 619	35.1%	1 085.1%
Government - capital	622 026	150 069	24.1%	207 472	33.4%	357 541	57.5%	144 937	70.3%	43.1%
Interest	87 472	17 679	20.2%	18 458	21.1%	36 138	41.3%	17 718	56.5%	4.2%
Dividends	-	-		-		-		-		
Payments	(2 348 556)	(922 852)	39.3%	(792 048)	33.7%	(1 714 900)	73.0%	(853 167)	85.5%	(7.2%)
Suppliers and employees	(2 297 056)	(919 612)	40.0%	(776 392)	33.8%	(1 696 004)	73.8%	(838 620)	86.5%	(7.4%)
Finance charges	(40 000)	-	-	(10 536)	26.3%	(10 536)	26.3%	(11 487)	31.0%	(8.3%)
Transfers and grants	(11 500)	(3 240)	28.2%	(5 120)	44.5%	(8 360)	72.7%	(3 060)	94.4%	67.3%
Net Cash from/(used) Operating Activities	823 944	175 452	21.3%	177 320	21.5%	352 773	42.8%	90 241	18.6%	96.5%
Cash Flow from Investing Activities										
Receipts	38 400	79	.2%	2 531	6.6%	2 611	6.8%	11	.1%	23 627.5%
Proceeds on disposal of PPE	38 000	8	-	-	-	8	-	-	-	-
Decrease in non-current debtors	400	71	17.9%	2 531	632.8%	2 603	650.7%	11	5.5%	23 627.5%
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(1 041 644)	(75 631)	7.3%	(126 815)	12.2%	(202 447)	19.4%	(109 444)	27.5%	15.9%
Capital assets	(1 041 644)	(75 631)	7.3%	(126 815)	12.2%	(202 447)	19.4%	(109 444)	27.5%	15.9%
Net Cash from/(used) Investing Activities	(1 003 244)	(75 552)	7.5%	(124 284)	12.4%	(199 836)	19.9%	(109 433)	28.5%	13.6%
Cash Flow from Financing Activities										
Receipts	239 000	924	.4%	1 193	.5%	2 117	.9%	843	98.8%	41.4%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	235 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	4 000	924	23.1%	1 193	29.8%	2 117	52.9%	843	98.8%	41.4%
Payments	(75 000)	(10 000)	13.3%	(84 165)	112.2%	(94 165)	125.6%	(18 538)	31.9%	354.0%
Repayment of borrowing	(75 000)	(10 000)	13.3%	(84 165)	112.2%	(94 165)	125.6%	(18 538)	31.9%	354.0%
Net Cash from/(used) Financing Activities	164 000	(9 076)	(5.5%)	(82 972)	(50.6%)	(92 048)	(56.1%)	(17 695)	29.5%	368.9%
Net Increase/(Decrease) in cash held	(15 300)	90 825	(593.6%)	(29 936)	195.7%	60 889	(398.0%)	(36 887)	(60.5%)	(18.8%)
Cash/cash equivalents at the year begin:	50 000	86 200	172.4%	177 025	354.0%	86 200	172.4%	282 354	123.6%	(37.3%)
Cash/cash equivalents at the year end:	34 700	177 025	510.2%	147 089	423.9%	147 089	423.9%	245 466	77.9%	(40.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	73 295	29.0%	11 917	4.7%	10 774	4.3%	157 114	62.1%	253 100	32.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	71 242	47.9%	11 869	8.0%	8 831	5.9%	56 666	38.1%	148 608	19.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	33 716	23.8%	8 252	5.8%	6 956	4.9%	92 645	65.4%	141 568	18.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	5 952	28.9%	1 267	6.2%	1 043	5.1%	12 298	59.8%	20 561	2.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 404	23.9%	1 750	5.6%	1 455	4.7%	20 431	65.8%	31 040	4.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	14.5%	1	5.6%	0	4.4%	8	75.5%	10	-	-	-	-	-
Interest on Arrear Debtor Accounts	19	-	551	.7%	467	.6%	78 540	98.7%	79 576	10.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(44 327)	(41.5%)	614	.6%	1 453	1.4%	148 957	139.6%	106 697	13.7%	-	-	-	-
Total By Income Source	147 302	18.9%	36 220	4.6%	30 979	4.0%	566 658	72.5%	781 160	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	15 182	39.6%	1 392	3.6%	1 306	3.4%	20 500	53.4%	38 380	4.9%	-	-	-	-
Commercial	62 200	31.6%	12 698	6.5%	9 776	5.0%	111 875	56.9%	196 548	25.2%	-	-	-	-
Households	68 789	14.4%	20 096	4.2%	18 185	3.8%	370 151	77.6%	477 221	61.1%	-	-	-	-
Other	1 132	1.6%	2 034	2.9%	1 713	2.5%	64 131	92.9%	69 010	8.8%	-	-	-	-
Total By Customer Group	147 302	18.9%	36 220	4.6%	30 979	4.0%	566 658	72.5%	781 160	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	50 930	100.0%	-	-	-	-	-	-	50 930	79.7%
Bulk Water	12 985	100.0%	-	-	-	-	-	-	12 985	20.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	63 916	100.0%	-	-	-	-	-	-	63 916	100.0%

Contact Details

Municipal Manager	Mr Henry Lubbe (acting)	015 290 2102
Financial Manager	Mr Naazim Essa	015 290 2049

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPELLE-NKUMPI (LIM355)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	396 451	119 145	30.1%	80 348	20.3%	199 493	50.3%	62 026	50.2%	29.5%
Property rates	21 360	5 731	26.8%	5 749	26.9%	11 480	53.7%	1 794	25.6%	220.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6 537	1 553	23.8%	1 677	25.6%	3 229	49.4%	354	30.6%	373.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	604	235	38.8%	234	38.8%	469	77.6%	(1)	16.1%	(31 633.1%)
Interest earned - external investments	11 212	3 168	28.3%	3 084	27.5%	6 252	55.8%	880	66.1%	250.5%
Interest earned - outstanding debtors	5 253	4 979	94.8%	5 163	98.3%	10 142	193.1%	15 214	383.1%	(66.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	8 494	89	1.0%	86	1.0%	174	2.1%	40	1.9%	115.3%
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	10 069	15 691	155.8%	58 714	583.1%	74 404	739.0%	5 960	203.5%	885.2%
Transfers recognised - operational	208 066	86 317	41.5%	5 470	2.6%	91 787	44.1%	37 536	58.1%	(85.4%)
Other own revenue	124 856	1 384	1.1%	170	.1%	1 555	1.2%	248	.8%	(31.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	305 440	44 242	14.5%	51 010	16.7%	95 253	31.2%	38 382	25.8%	32.9%
Employee related costs	88 442	18 527	20.9%	18 317	20.7%	36 844	41.7%	17 867	45.1%	2.5%
Remuneration of councillors	19 505	4 287	22.0%	4 498	23.1%	8 785	45.0%	3 975	43.8%	13.2%
Debt impairment	26 429	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	37 289	-	-	-	-	-	-	-	-	-
Finance charges	28	19	69.4%	27	97.9%	47	167.3%	-	3.2%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	15 746	2 878	18.3%	3 941	25.0%	6 819	43.3%	2 195	35.6%	79.5%
Contracted services	28 355	1 926	6.8%	2 535	8.9%	4 461	15.7%	1 400	12.0%	81.1%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	89 646	16 606	18.5%	21 691	24.2%	38 297	42.7%	12 945	25.2%	67.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	91 011	74 903		29 337		104 240		23 644		
Transfers recognised - capital	51 466	7 361	14.3%	15 149	29.4%	22 510	43.7%	8 437	18.9%	79.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	142 477	82 264		44 487		126 750		32 081		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	142 477	82 264		44 487		126 750		32 081		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	142 477	82 264		44 487		126 750		32 081		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	142 477	82 264		44 487		126 750		32 081		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	142 477	16 536	11.6%	28 221	19.8%	44 757	31.4%	12 933	14.1%	118.2%
National Government	51 466	5 565	10.8%	7 014	13.6%	12 578	24.4%	9 143	19.8%	(23.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	51 466	5 565	10.8%	7 014	13.6%	12 578	24.4%	9 143	19.8%	(23.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	91 011	10 971	12.1%	21 208	23.3%	32 179	35.4%	3 789	8.8%	459.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	142 477	16 536	11.6%	28 221	19.8%	44 757	31.4%	12 933	14.1%	118.2%
Governance and Administration	23 920	4 705	19.7%	996	4.2%	5 701	23.8%	3 697	19.3%	(73.1%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	23 920	4 705	19.7%	996	4.2%	5 701	23.8%	3 697	19.3%	(73.1%)
Community and Public Safety	27 950	1 325	4.7%	3 969	14.2%	5 294	18.9%	92	.3%	4 223.1%
Community & Social Services	25 350	1 325	5.2%	2 658	10.5%	3 983	15.7%	92	.4%	2 795.0%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	2 600	-	-	1 311	50.4%	1 311	50.4%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	90 607	10 505	11.6%	23 256	25.7%	33 761	37.3%	9 143	19.0%	154.3%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	90 607	10 505	11.6%	23 256	25.7%	33 761	37.3%	9 143	19.7%	154.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	439 614	114 700	26.1%	55 670	12.7%	170 371	38.8%	47 375	41.6%	17.5%
Property rates, penalties and collection charges	18 054	650	3.6%	791	4.4%	1 441	8.0%	596	8.4%	32.8%
Service charges	3 649	321	8.8%	414	11.3%	735	20.1%	288	13.9%	43.7%
Other revenue	143 007	5 497	3.8%	3 831	2.7%	9 328	6.5%	4 772	10.5%	(19.7%)
Government - operating	208 066	86 523	41.6%	47 404	22.8%	133 927	64.4%	38 261	59.9%	23.9%
Government - capital	51 466	17 769	34.5%	-	-	17 769	34.5%	660	31.8%	(100.0%)
Interest	15 373	3 941	25.6%	3 230	21.0%	7 171	46.6%	2 798	74.3%	15.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(241 592)	(44 242)	18.3%	(51 022)	21.1%	(95 264)	39.4%	(38 382)	33.1%	32.9%
Suppliers and employees	(241 564)	(44 223)	18.3%	(50 994)	21.1%	(95 217)	39.4%	(38 382)	33.1%	32.9%
Finance charges	(28)	(19)	69.4%	(27)	97.9%	(47)	167.3%	-	3.2%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	198 022	70 458	35.6%	4 649	2.3%	75 107	37.9%	8 993	53.5%	(48.3%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(142 477)	(16 536)	11.6%	(28 221)	19.8%	(44 757)	31.4%	(12 933)	14.1%	118.2%
Capital assets	(142 477)	(16 536)	11.6%	(28 221)	19.8%	(44 757)	31.4%	(12 933)	14.1%	118.2%
Net Cash from/(used) Investing Activities	(142 477)	(16 536)	11.6%	(28 221)	19.8%	(44 757)	31.4%	(12 933)	14.1%	118.2%
Cash Flow from Financing Activities										
Receipts	-	6	-	12	-	17	-	12	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	6	-	12	-	17	-	12	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	6	-	12	-	17	-	12	-	-
Net Increase/(Decrease) in cash held	55 545	53 928	97.1%	(23 561)	(42.4%)	30 367	54.7%	(3 928)	200.2%	499.8%
Cash/cash equivalents at the year begin:	216 175	256 436	118.6%	310 365	143.6%	256 436	118.6%	266 575	121.6%	16.4%
Cash/cash equivalents at the year end:	271 720	310 365	114.2%	286 804	105.6%	286 804	105.6%	262 647	135.8%	9.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 654	2.0%	1 602	2.0%	1 592	2.0%	75 895	94.0%	80 744	63.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	573	2.0%	502	1.8%	484	1.7%	26 965	94.5%	28 525	22.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	503	3.0%	424	2.5%	445	2.7%	15 314	91.8%	16 686	13.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	91	10.1%	6	.7%	150	16.6%	653	72.6%	900	.7%	-	-	-	-
Total By Income Source	2 821	2.2%	2 534	2.0%	2 671	2.1%	118 827	93.7%	126 854	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	359	1.6%	312	1.4%	284	1.3%	21 799	95.8%	22 754	17.9%	-	-	-	-
Commercial	835	3.3%	656	2.6%	812	3.2%	22 972	90.9%	25 276	19.9%	-	-	-	-
Households	1 627	2.1%	1 566	2.0%	1 574	2.0%	74 056	94.0%	78 824	62.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 821	2.2%	2 534	2.0%	2 671	2.1%	118 827	93.7%	126 854	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms RM Ngoveni	015 633 4508
Financial Manager	Mrs Rosina Ngoveni	015 633 4520

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: CAPRICORN (DC35)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	671 183	210 887	31.4%	184 314	27.5%	395 200	58.9%	129 445	55.7%	42.4%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	57 659	-	-	-	-	-	-	12 050	52.4%	(100.0%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	5 966	-	19 662	-	25 628	-	-	-	(100.0%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	22 694	6 404	28.2%	5 918	26.1%	12 322	54.3%	5 760	56.4%	2.7%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	589 885	198 248	33.6%	158 611	26.9%	356 860	60.5%	110 647	55.8%	43.3%
Other own revenue	945	198	21.0%	123	13.0%	321	33.9%	340	70.8%	(63.9%)
Gains on disposal of PPE	-	70	-	-	-	70	-	649	-	(100.0%)
Operating Expenditure	740 662	126 704	17.1%	176 739	23.9%	303 444	41.0%	189 623	47.5%	(6.8%)
Employee related costs	278 377	57 482	20.6%	68 674	24.7%	126 156	45.3%	65 213	45.2%	5.3%
Remuneration of councillors	13 921	2 588	18.6%	2 467	17.7%	5 055	36.3%	2 890	52.2%	(14.6%)
Debt impairment	51 893	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	69 479	14 483	20.8%	10 039	14.4%	24 522	35.3%	13 844	33.8%	(27.5%)
Finance charges	475	-	-	36	7.6%	36	7.6%	-	-	(100.0%)
Bulk purchases	50 400	2 304	4.6%	9 783	19.4%	12 087	24.0%	11 792	38.0%	(17.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	18 106	7 121	39.3%	5 461	30.2%	12 583	69.5%	6 975	42.9%	(21.7%)
Transfers and grants	1 850	-	-	-	-	-	-	-	-	-
Other expenditure	256 161	42 725	16.7%	80 279	31.3%	123 004	48.0%	88 910	63.2%	(9.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(69 479)	84 183		7 574		91 757		(60 179)		
Transfers recognised - capital	286 956	64 878	22.6%	80 209	28.0%	145 087	50.6%	83 888	47.4%	(4.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	217 477	149 061		87 783		236 844		23 709		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	217 477	149 061		87 783		236 844		23 709		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	217 477	149 061		87 783		236 844		23 709		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	217 477	149 061		87 783		236 844		23 709		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	286 956	31 233	10.9%	71 306	24.8%	102 539	35.7%	71 575	35.1%	(.4%)
National Government	286 956	31 233	10.9%	71 306	24.8%	102 539	35.7%	71 575	35.1%	(.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	286 956	31 233	10.9%	71 306	24.8%	102 539	35.7%	71 575	35.1%	(.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	286 956	31 233	10.9%	71 306	24.8%	102 539	35.7%	71 575	35.1%	(.4%)
Governance and Administration	13 964	1 228	8.8%	722	5.2%	1 950	14.0%	4 155	39.5%	(82.6%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2 000	-	-	-	-	-	-	-	-	-
Corporate Services	11 964	1 228	10.3%	722	6.0%	1 950	16.3%	4 155	47.2%	(82.6%)
Community and Public Safety	2 040	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	2 040	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	270 952	30 005	11.1%	70 584	26.1%	100 589	37.1%	67 420	36.7%	4.7%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	263 952	30 005	11.4%	70 584	26.7%	100 589	38.1%	67 420	37.7%	4.7%
Waste Water Management	7 000	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	912 012	321 130	35.2%	305 250	33.5%	626 380	68.7%	232 495	61.0%	31.3%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	11 532	-	-	15 877	137.7%	15 877	137.7%	(8 862)	-	(279.2%)
Other revenue	945	199	21.1%	123	13.0%	322	34.0%	(5 447)	1 279.7%	(102.2%)
Government - operating	589 885	200 770	34.0%	236 796	40.1%	437 565	74.2%	130 294	61.2%	81.7%
Government - capital	286 956	113 757	39.6%	46 537	16.2%	160 295	55.9%	110 751	58.6%	(58.0%)
Interest	22 694	6 404	28.2%	5 918	26.1%	12 322	54.3%	5 760	56.4%	2.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(619 290)	(181 963)	29.4%	(170 371)	27.5%	(352 334)	56.9%	(174 997)	47.2%	(2.6%)
Suppliers and employees	(618 815)	(181 963)	29.4%	(170 335)	27.5%	(352 298)	56.9%	(174 997)	47.2%	(2.7%)
Finance charges	(475)	-	-	(36)	7.6%	(36)	7.6%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	292 722	139 168	47.5%	134 879	46.1%	274 047	93.6%	57 498	107.9%	134.6%
Cash Flow from Investing Activities										
Receipts	-	70	-	-	-	70	-	649	-	(100.0%)
Proceeds on disposal of PPE	-	70	-	-	-	70	-	649	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(207 292)	(31 233)	15.1%	(71 306)	34.4%	(102 539)	49.5%	(71 575)	37.7%	(.4%)
Capital assets	(207 292)	(31 233)	15.1%	(71 306)	34.4%	(102 539)	49.5%	(71 575)	37.7%	(.4%)
Net Cash from/(used) Investing Activities	(207 292)	(31 163)	15.0%	(71 306)	34.4%	(102 469)	49.4%	(70 926)	37.5%	.5%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 589)	-	-	(455)	28.6%	(455)	28.6%	-	-	(100.0%)
Repayment of borrowing	(1 589)	-	-	(455)	28.6%	(455)	28.6%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(1 589)	-	-	(455)	28.6%	(455)	28.6%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	83 842	108 005	128.8%	63 118	75.3%	171 123	204.1%	(13 428)	(131.3%)	(570.0%)
Cash/cash equivalents at the year begin:	196 598	205 556	104.6%	313 561	159.5%	205 556	104.6%	360 936	182.5%	(13.1%)
Cash/cash equivalents at the year end:	280 440	313 561	111.8%	376 679	134.3%	376 679	134.3%	347 508	732.4%	8.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	18 650	26.5%	-	-	51 780	73.5%	70 430	47.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 197	5.3%	37 858	48.1%	23 878	30.3%	12 848	16.3%	78 782	52.8%	-	-	-	-
Total By Income Source	4 197	2.8%	56 509	37.9%	23 878	16.0%	64 628	43.3%	149 212	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 197	2.8%	56 509	37.9%	23 878	16.0%	64 628	43.3%	149 212	100.0%	-	-	-	-
Total By Customer Group	4 197	2.8%	56 509	37.9%	23 878	16.0%	64 628	43.3%	149 212	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	300	.2%	2 083	1.4%	2 176	1.5%	141 669	96.9%	146 228	53.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	972	.8%	1 207	.9%	73 265	57.2%	52 641	41.1%	128 085	46.7%
Total	1 272	.5%	3 290	1.2%	75 441	27.5%	194 310	70.8%	274 314	100.0%

Contact Details

Municipal Manager	Ms Thuso Nemugumoni	015 294 1076
Financial Manager	Mrs Mariette Venter	015 294 1094

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THABAZIMBI (LIM361)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	303 508	71 026	23.4%	49 052	16.2%	120 078	39.6%	144 906	102.2%	(66.1%)
Property rates	46 017	9 676	21.0%	6 516	14.2%	16 192	35.2%	100 150	693.0%	(93.5%)
Property rates - penalties and collection charges	10	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	90 259	13 982	15.5%	9 753	10.8%	23 734	26.3%	10 451	38.3%	(6.7%)
Service charges - water revenue	47 658	6 354	13.3%	6 716	14.1%	13 070	27.4%	6 473	21.4%	3.7%
Service charges - sanitation revenue	24 504	4 962	20.2%	3 590	14.7%	8 552	34.9%	4 071	39.7%	(11.8%)
Service charges - refuse revenue	12 914	2 859	22.1%	3 642	28.2%	6 501	50.3%	2 494	57.3%	46.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 292	296	22.9%	194	15.0%	489	37.9%	96	14.9%	101.2%
Interest earned - external investments	-	8	-	3	-	11	-	0	-	646.4%
Interest earned - outstanding debtors	764	4 679	612.4%	1 541	201.8%	6 220	814.2%	6 591	161.7%	(76.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 000	66	2.2%	41	1.4%	107	3.6%	107	33.6%	(61.8%)
Licences and permits	2 808	-	-	6	.2%	6	.2%	-	7.0%	(100.0%)
Agency services	2 283	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	67 576	27 766	41.1%	16 763	24.8%	44 529	65.9%	14 061	63.0%	19.2%
Other own revenue	4 424	379	8.6%	136	3.1%	515	11.6%	398	6.3%	(65.8%)
Gains on disposal of PPE	-	-	-	151	-	151	-	13	-	1 072.3%
Operating Expenditure	281 955	43 454	15.4%	46 591	16.5%	90 046	31.9%	59 135	38.1%	(21.2%)
Employee related costs	114 525	26 283	22.9%	18 726	16.4%	45 009	39.3%	24 933	48.9%	(24.9%)
Remuneration of councillors	8 100	2 289	28.3%	1 301	16.1%	3 590	44.3%	1 767	47.3%	(26.4%)
Debt impairment	5 932	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	21 976	-	-	-	-	-	-	-	-	-
Finance charges	1 888	2 346	124.2%	5 957	315.5%	8 302	439.7%	5 509	839.2%	8.1%
Bulk purchases	76 432	8 207	10.7%	15 879	20.8%	24 085	31.5%	17 626	36.4%	(9.9%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	2 653	2 773	104.5%	2 319	87.4%	5 092	192.0%	7 565	315.1%	(69.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	50 450	1 558	3.1%	2 410	4.8%	3 967	7.9%	1 735	8.5%	38.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	21 553	27 572		2 460		30 032		85 771		
Transfers recognised - capital	48 714	-	-	-	-	-	-	821	2.8%	(100.0%)
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets	27 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	97 267	27 572		2 460		30 032		86 592		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	97 267	27 572		2 460		30 032		86 592		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	97 267	27 572		2 460		30 032		86 592		
Share of surplus/ (deficit) of associate	-	(4 549)	-	(506)	-	(5 055)	-	(874)	-	(42.1%)
Surplus/(Deficit) for the year	97 267	23 023		1 954		24 977		85 717		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	85 627	9 212	10.8%	21 902	25.6%	31 114	36.3%	-	-	(100.0%)
National Government	52 463	9 212	17.6%	21 902	41.7%	31 114	59.3%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	52 463	9 212	17.6%	21 902	41.7%	31 114	59.3%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	33 164	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	85 627	9 212	10.8%	21 902	25.6%	31 114	36.3%	-	-	(100.0%)
Governance and Administration	5 000	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	5 000	-	-	-	-	-	-	-	-	-
Community and Public Safety	30 566	-	-	-	-	-	-	-	-	-
Community & Social Services	1 000	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 566	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	27 000	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	23 862	-	-	-	-	-	-	-	-	-
Planning and Development	600	-	-	-	-	-	-	-	-	-
Road Transport	22 262	-	-	-	-	-	-	-	-	-
Environmental Protection	1 000	-	-	-	-	-	-	-	-	-
Trading Services	26 199	9 212	35.2%	21 902	83.6%	31 114	118.8%	-	-	(100.0%)
Electricity	6 199	-	-	-	-	-	-	-	-	-
Water	20 000	-	-	-	-	-	-	-	-	-
Waste Water Management	-	9 212	-	21 902	-	31 114	-	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	278 401	58 515	21.0%	47 175	16.9%	105 690	38.0%	46 271	35.3%	2.0%
Property rates, penalties and collection charges	32 415	6 703	20.7%	5 725	17.7%	12 428	38.3%	3 737	52.2%	53.2%
Service charges	141 340	18 168	12.9%	18 878	13.4%	37 046	26.2%	18 516	19.4%	2.0%
Other revenue	7 788	5 589	71.8%	5 530	71.0%	11 119	142.8%	8 788	206.0%	(37.1%)
Government - operating	67 456	27 766	41.2%	16 763	24.9%	44 529	66.0%	14 882	64.3%	12.6%
Government - capital	28 714	-	-	-	-	-	-	-	-	-
Interest	688	288	41.9%	279	40.6%	568	82.6%	348	13.7%	(19.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(255 986)	(45 865)	17.9%	(69 855)	27.3%	(115 720)	45.2%	(65 397)	40.1%	6.8%
Suppliers and employees	(254 098)	(43 412)	17.1%	(61 034)	24.0%	(104 446)	41.1%	(65 267)	40.1%	(6.5%)
Finance charges	(1 888)	(2 453)	129.9%	(8 821)	467.1%	(11 274)	597.1%	(130)	53.6%	6 688.6%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	22 415	12 650	56.4%	(22 680)	(101.2%)	(10 030)	(44.7%)	(19 126)	(65.3%)	18.6%
Cash Flow from Investing Activities										
Receipts	7 919	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	5 468	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	2 451	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(28 714)	-	-	-	-	-	-	-	-	-
Capital assets	(28 714)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(20 795)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	3 029	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 029	-	-	-	-	-	-	-	-	-
Payments	(3 000)	-	-	-	-	-	-	-	29.8%	-
Repayment of borrowing	(3 000)	-	-	-	-	-	-	-	29.8%	-
Net Cash from/(used) Financing Activities	29	-	-	-	-	-	-	-	29.8%	-
Net Increase/(Decrease) in cash held	1 649	12 650	767.2%	(22 680)	(1 375.6%)	(10 030)	(608.4%)	(19 126)	442.4%	18.6%
Cash/cash equivalents at the year begin:	(727)	6 358	(874.5%)	19 007	(2 614.5%)	6 358	(874.5%)	12 505	88.9%	52.0%
Cash/cash equivalents at the year end:	922	19 007	2 062.1%	(3 672)	(398.4%)	(3 672)	(398.4%)	(6 621)	(580.8%)	(44.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 207	2.4%	1 517	3.0%	1 497	3.0%	46 518	91.7%	50 739	19.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	3 507	22.8%	1 943	12.6%	1 302	8.5%	8 647	56.2%	15 398	6.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 680	5.0%	2 106	3.9%	1 849	3.5%	46 738	87.6%	53 373	20.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	1 258	4.1%	1 074	3.5%	974	3.2%	27 306	89.2%	30 612	11.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	195	1.1%	137	.7%	465	2.5%	17 595	95.7%	18 392	7.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	91	3.1%	88	3.0%	88	3.0%	2 696	91.0%	2 963	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 677	3.4%	1 626	3.3%	1 573	3.2%	44 556	90.1%	49 432	19.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	117	.3%	275	.7%	490	1.3%	36 982	97.7%	37 864	14.6%	-	-	-	-
Total By Income Source	10 731	4.1%	8 767	3.4%	8 237	3.2%	231 038	89.3%	258 772	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	564	6.4%	387	4.4%	192	2.2%	7 728	87.1%	8 871	3.4%	-	-	-	-
Commercial	3 814	7.6%	2 592	5.2%	2 184	4.4%	41 433	82.8%	50 024	19.3%	-	-	-	-
Households	4 837	2.8%	4 445	2.6%	4 606	2.7%	158 669	92.0%	172 557	66.7%	-	-	-	-
Other	1 516	5.5%	1 342	4.9%	1 255	4.6%	23 208	84.9%	27 321	10.6%	-	-	-	-
Total By Customer Group	10 731	4.1%	8 767	3.4%	8 237	3.2%	231 038	89.3%	258 772	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	14 441	7.5%	7 010	3.6%	8 668	4.5%	163 476	84.4%	193 594	56.6%
Bulk Water	3 439	10.2%	3 870	11.4%	2	-	26 561	78.4%	33 872	9.9%
PAYE deductions	-	-	-	-	1 766	100.0%	-	-	1 766	.5%
VAT (output less input)	-	-	5 525	100.0%	-	-	-	-	5 525	1.6%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	3 656	100.0%	3 656	1.1%
Trade Creditors	11 405	11.2%	11 311	11.1%	9 971	9.8%	69 483	68.0%	102 169	29.9%
Auditor-General	-	-	-	-	-	-	1 568	100.0%	1 568	.5%
Other	-	-	-	-	-	-	-	-	-	-
Total	29 285	8.6%	27 715	8.1%	20 406	6.0%	264 744	77.4%	342 151	100.0%

Contact Details

Municipal Manager	Mr Ngobeni Sam	014 777 1525
Financial Manager	Mr Chaitezvi Sebastian (Budget Manager)	014 777 1525

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPHALALE (LIM362)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	410 230	63 669	15.5%	-	-	63 669	15.5%	82 762	47.9%	(100.0%)
Property rates	48 780	4 675	9.6%	-	-	4 675	9.6%	7 862	44.7%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	144 627	12 507	8.6%	-	-	12 507	8.6%	23 825	43.5%	(100.0%)
Service charges - water revenue	36 845	-	-	-	-	-	-	5 684	39.3%	(100.0%)
Service charges - sanitation revenue	16 930	1 287	7.6%	-	-	1 287	7.6%	2 455	38.9%	(100.0%)
Service charges - refuse revenue	11 305	995	8.8%	-	-	995	8.8%	1 745	40.7%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	288	12	4.3%	-	-	12	4.3%	49	40.9%	(100.0%)
Interest earned - external investments	4 247	602	14.2%	-	-	602	14.2%	528	21.4%	(100.0%)
Interest earned - outstanding debtors	21 190	1 430	6.7%	-	-	1 430	6.7%	3 372	34.6%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	370	63	17.0%	-	-	63	17.0%	37	31.6%	(100.0%)
Licences and permits	9 305	1 340	14.4%	-	-	1 340	14.4%	4 029	69.0%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	99 172	39 747	40.1%	-	-	39 747	40.1%	29 608	63.3%	(100.0%)
Other own revenue	17 171	1 011	5.9%	-	-	1 011	5.9%	3 565	41.9%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	465 578	45 138	9.7%	-	-	45 138	9.7%	82 382	45.1%	(100.0%)
Employee related costs	161 092	13 134	8.2%	-	-	13 134	8.2%	25 778	40.4%	(100.0%)
Remuneration of councillors	8 554	680	7.9%	-	-	680	7.9%	1 275	42.3%	(100.0%)
Debt impairment	1 650	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	68 954	5 792	8.4%	-	-	5 792	8.4%	11 373	45.9%	(100.0%)
Finance charges	11 466	-	-	-	-	-	-	2 784	42.5%	(100.0%)
Bulk purchases	124 597	13 110	10.5%	-	-	13 110	10.5%	21 674	50.5%	(100.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	12 837	2 072	16.1%	-	-	2 072	16.1%	3 928	35.5%	(100.0%)
Transfers and grants	1 315	32	2.5%	-	-	32	2.5%	519	69.7%	(100.0%)
Other expenditure	75 112	10 318	13.7%	-	-	10 318	13.7%	15 051	49.0%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(55 348)	18 530		-		18 530		379		
Transfers recognised - capital	62 537	2 931	4.7%	-	-	2 931	4.7%	15 223	61.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	7 189	21 462		-		21 462		15 602		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	7 189	21 462		-		21 462		15 602		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 189	21 462		-		21 462		15 602		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 189	21 462		-		21 462		15 602		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	68 080	33 836	49.7%	15 629	23.0%	49 465	72.7%	15 557	23.1%	.5%
National Government	18 500	27 609	149.2%	10 537	57.0%	38 146	206.2%	14 534	60.2%	(27.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	18 500	27 609	149.2%	10 537	57.0%	38 146	206.2%	14 534	60.2%	(27.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	49 580	6 227	12.6%	5 092	10.3%	11 319	22.8%	1 023	5.4%	397.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	68 080	33 836	49.7%	15 629	23.0%	49 465	72.7%	15 557	23.1%	.5%
Governance and Administration	-	783	-	538	-	1 322	-	296	16.0%	82.2%
Executive & Council	-	289	-	192	-	481	-	296	27.4%	(35.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	494	-	346	-	840	-	-	2.0%	(100.0%)
Community and Public Safety	-	-	-	319	-	319	-	30	.4%	964.5%
Community & Social Services	-	-	-	319	-	319	-	30	.8%	964.5%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 098	14 757	81.5%	5 275	29.1%	20 032	110.7%	8 713	27.5%	(39.5%)
Planning and Development	-	707	-	1 156	-	1 863	-	-	-	(100.0%)
Road Transport	18 098	14 050	77.6%	4 118	22.8%	18 169	100.4%	8 713	28.5%	(52.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	46 939	18 295	39.0%	9 496	20.2%	27 792	59.2%	6 518	25.2%	45.7%
Electricity	7 000	-	-	2 043	29.2%	2 043	29.2%	370	6.4%	451.5%
Water	29 616	11 891	40.2%	6 419	21.7%	18 310	61.8%	6 148	34.8%	4.4%
Waste Water Management	10 323	1 695	16.4%	-	-	1 695	16.4%	-	-	-
Waste Management	-	4 710	-	1 035	-	5 745	-	-	-	(100.0%)
Other	3 043	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	441 640	160 613	36.4%	124 855	28.3%	285 468	64.6%	134 517	62.6%	(7.2%)
Property rates, penalties and collection charges	46 341	12 676	27.4%	12 381	26.7%	25 057	54.1%	11 032	47.5%	12.2%
Service charges	199 222	69 064	34.7%	53 914	27.1%	122 978	61.7%	52 679	58.3%	2.3%
Other revenue	30 120	8 769	29.1%	5 823	19.3%	14 592	48.4%	9 436	35.9%	(38.3%)
Government - operating	99 172	41 518	41.9%	21 231	21.4%	62 749	63.3%	30 120	65.0%	(29.5%)
Government - capital	62 537	24 367	39.0%	25 718	41.1%	50 085	80.1%	27 010	105.1%	(4.8%)
Interest	4 247	4 220	99.4%	5 788	136.3%	10 008	235.6%	4 241	91.1%	36.5%
Dividends	-	-		-		-		-		
Payments	(353 630)	(114 424)	32.4%	(99 208)	28.1%	(213 632)	60.4%	(102 325)	60.5%	(3.0%)
Suppliers and employees	(340 850)	(111 147)	32.6%	(97 264)	28.5%	(208 411)	61.1%	(99 125)	61.2%	(1.9%)
Finance charges	(11 465)	(2 936)	25.6%	(1 898)	16.6%	(4 834)	42.2%	(2 912)	42.5%	(34.8%)
Transfers and grants	(1 315)	(341)	25.9%	(46)	3.5%	(387)	29.4%	(288)	41.3%	(84.1%)
Net Cash from/(used) Operating Activities	88 009	46 189	52.5%	25 647	29.1%	71 836	81.6%	32 192	70.0%	(20.3%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(68 080)	(32 693)	48.0%	(14 574)	21.4%	(47 266)	69.4%	(23 068)	55.2%	(36.8%)
Capital assets	(68 080)	(32 693)	48.0%	(14 574)	21.4%	(47 266)	69.4%	(23 068)	55.2%	(36.8%)
Net Cash from/(used) Investing Activities	(68 080)	(32 693)	48.0%	(14 574)	21.4%	(47 266)	69.4%	(23 068)	55.2%	(36.8%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(4 187)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(4 187)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(4 187)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	15 742	13 496	85.7%	11 073	70.3%	24 570	156.1%	9 123	125.4%	21.4%
Cash/cash equivalents at the year begin:	59 763	(2 872)	(4.8%)	10 624	17.8%	(2 872)	(4.8%)	16 311	-	(34.9%)
Cash/cash equivalents at the year end:	75 505	10 624	14.1%	21 697	28.7%	21 697	28.7%	25 434	22.9%	(14.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 304	10.6%	2 356	7.5%	1 673	5.4%	23 930	76.5%	31 263	16.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	17 176	27.7%	8 753	14.1%	5 010	8.1%	30 966	50.0%	61 906	32.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 782	10.0%	1 942	4.1%	1 460	3.1%	39 578	82.9%	47 762	25.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	1 708	7.8%	780	3.6%	593	2.7%	18 802	85.9%	21 884	11.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 339	6.6%	707	3.5%	562	2.8%	17 807	87.2%	20 416	10.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	59	1.1%	53	1.0%	53	1.0%	5 140	96.9%	5 305	2.8%	-	-	-	-
Total By Income Source	28 369	15.0%	14 591	7.7%	9 352	5.0%	136 224	72.3%	188 536	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	991	18.4%	384	7.1%	285	5.3%	3 728	69.2%	5 389	2.9%	-	-	-	-
Commercial	3 811	12.3%	1 746	5.6%	1 074	3.5%	24 273	78.5%	30 904	16.4%	-	-	-	-
Households	23 558	15.5%	12 457	8.2%	7 988	5.3%	107 960	71.0%	151 963	80.6%	-	-	-	-
Other	9	3.3%	4	1.4%	4	1.4%	263	93.9%	280	.1%	-	-	-	-
Total By Customer Group	28 369	15.0%	14 591	7.7%	9 352	5.0%	136 224	72.3%	188 536	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	149	100.0%	-	-	-	-	-	-	149	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	149	100.0%	-	-	-	-	-	-	149	100.0%

Contact Details

Municipal Manager	Mrs Edith M Tukakgomo	014 762 1409
Financial Manager	Mr Noko Charles Lekaka	014 763 1451

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BELA BELA (LIM366)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	378 034	84 295	22.3%	89 127	23.6%	173 422	45.9%	73 743	47.6%	20.9%
Property rates	94 648	15 822	16.7%	15 311	16.2%	31 133	32.9%	13 266	52.0%	15.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	106 469	23 141	21.7%	26 447	24.8%	49 588	46.6%	22 442	46.4%	17.8%
Service charges - water revenue	35 584	5 835	16.4%	6 072	17.1%	11 907	33.5%	8 465	74.9%	(28.3%)
Service charges - sanitation revenue	11 127	3 937	35.4%	3 798	34.1%	7 734	69.5%	898	8.4%	323.0%
Service charges - refuse revenue	11 265	1 610	14.3%	1 567	13.9%	3 177	28.2%	1 702	53.7%	(7.9%)
Service charges - other	8 200	62	.8%	65	.8%	127	1.6%	102	2.5%	(36.0%)
Rental of facilities and equipment	1 550	251	16.2%	268	17.3%	519	33.5%	276	28.6%	(2.8%)
Interest earned - external investments	300	359	119.6%	314	104.6%	673	224.2%	6	4.7%	5 177.2%
Interest earned - outstanding debtors	3 500	1 596	45.6%	1 850	52.9%	3 446	98.4%	1 496	26.7%	23.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	13 000	-	-	6 945	53.4%	6 945	53.4%	629	14.1%	1 003.4%
Licences and permits	15 000	2 727	18.2%	2 796	18.6%	5 524	36.8%	2 676	58.7%	4.5%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	71 118	28 505	40.1%	23 289	32.7%	51 794	72.8%	21 216	70.4%	9.8%
Other own revenue	6 273	450	7.2%	404	6.4%	855	13.6%	568	4.4%	(28.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	376 203	75 937	20.2%	72 358	19.2%	148 296	39.4%	77 168	40.2%	(6.2%)
Employee related costs	104 758	26 210	25.0%	28 975	27.7%	55 185	52.7%	23 240	44.9%	24.7%
Remuneration of councillors	6 708	1 752	26.1%	1 521	22.7%	3 273	48.8%	1 258	36.4%	20.9%
Debt impairment	15 000	120	.8%	358	2.4%	477	3.2%	-	19.9%	(100.0%)
Depreciation and asset impairment	28 000	-	-	14 644	52.3%	14 644	52.3%	2 326	27.6%	529.6%
Finance charges	2 646	-	-	-	-	-	-	43	2.0%	(100.0%)
Bulk purchases	104 906	29 200	27.8%	8 442	8.0%	37 641	35.9%	25 347	51.2%	(66.7%)
Other Materials	29 812	1 285	4.3%	834	2.8%	2 118	7.1%	3 117	23.6%	(73.3%)
Contracted services	21 222	4 625	21.8%	8 125	38.3%	12 750	60.1%	11 852	54.9%	(31.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	63 152	12 746	20.2%	9 460	15.0%	22 207	35.2%	9 986	29.4%	(5.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 831	8 358		16 768		25 126		(3 426)		
Transfers recognised - capital	80 571	-	-	8 430	10.5%	8 430	10.5%	14 061	76.4%	(40.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	82 402	8 358		25 198		33 556		10 635		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	82 402	8 358		25 198		33 556		10 635		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	82 402	8 358		25 198		33 556		10 635		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	82 402	8 358		25 198		33 556		10 635		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	80 752	17 878	22.1%	26 167	32.4%	44 045	54.5%	16 946	48.8%	54.4%
National Government	79 442	16 563	20.8%	26 167	32.9%	42 730	53.8%	13 578	64.5%	92.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	79 442	16 563	20.8%	26 167	32.9%	42 730	53.8%	13 578	64.5%	92.7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 310	1 316	100.4%	-	-	1 316	100.4%	3 368	21.4%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	80 752	17 878	22.1%	26 167	32.4%	44 045	54.5%	16 946	48.8%	54.4%
Governance and Administration	-	1 316	-	-	-	1 316	-	959	83.4%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	1 316	-	-	-	1 316	-	959	121.4%	(100.0%)
Community and Public Safety	6 152	1 955	31.8%	2 961	48.1%	4 915	79.9%	5 307	123.3%	(44.2%)
Community & Social Services	1 310	-	-	-	-	-	-	3 901	110.7%	(100.0%)
Sport And Recreation	4 842	1 955	40.4%	2 961	61.1%	4 915	101.5%	1 406	149.8%	110.5%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 788	10 853	68.7%	3 588	22.7%	14 441	91.5%	3 157	29.6%	13.7%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	15 788	10 853	68.7%	3 588	22.7%	14 441	91.5%	2 922	31.3%	22.8%
Environmental Protection	-	-	-	-	-	-	-	234	78.0%	(100.0%)
Trading Services	58 812	3 755	6.4%	19 618	33.4%	23 373	39.7%	7 524	33.1%	160.7%
Electricity	28 000	1 719	6.1%	9 273	33.1%	10 992	39.3%	939	44.3%	888.1%
Water	30 000	2 037	6.8%	10 171	33.9%	12 208	40.7%	5 095	48.5%	99.6%
Waste Water Management	812	-	-	173	21.3%	173	21.3%	1 491	15.5%	(88.4%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	444 112	84 295	19.0%	102 812	23.2%	187 107	42.1%	88 410	52.3%	16.3%
Property rates, penalties and collection charges	89 915	15 822	17.6%	15 311	17.0%	31 133	34.6%	13 917	47.5%	10.0%
Service charges	164 013	34 584	21.1%	37 950	23.1%	72 534	44.2%	32 958	53.1%	15.1%
Other revenue	35 823	3 429	9.6%	15 669	43.7%	19 098	53.3%	4 149	19.1%	277.6%
Government - operating	71 118	28 505	40.1%	23 289	32.7%	51 794	72.8%	21 216	70.4%	9.8%
Government - capital	79 442	-	-	8 430	10.6%	8 430	10.6%	14 667	78.2%	(42.5%)
Interest	3 800	1 955	51.4%	2 164	56.9%	4 118	108.4%	1 502	22.6%	44.0%
Dividends	-	-		-		-		-		
Payments	(333 203)	(75 937)	22.8%	(72 358)	21.7%	(148 296)	44.5%	(85 526)	48.5%	(15.4%)
Suppliers and employees	(330 557)	(75 937)	23.0%	(72 358)	21.9%	(148 296)	44.9%	(85 483)	48.8%	(15.4%)
Finance charges	(2 646)	-	-	-	-	-	-	(43)	2.0%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	110 909	8 358	7.5%	30 454	27.5%	38 811	35.0%	2 884	84.1%	955.9%
Cash Flow from Investing Activities										
Receipts	10 050	(951)	(9.5%)	115	1.1%	(836)	(8.3%)	36	-	223.7%
Proceeds on disposal of PPE	50	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	(951)	-	115	-	(836)	-	36	-	223.7%
Decrease (increase) in non-current investments	10 000	-	-	-	-	-	-	-	-	-
Payments	(80 752)	(14 694)	18.2%	(29 705)	36.8%	(44 399)	55.0%	(16 621)	49.7%	78.7%
Capital assets	(80 752)	(14 694)	18.2%	(29 705)	36.8%	(44 399)	55.0%	(16 621)	49.7%	78.7%
Net Cash from/(used) Investing Activities	(70 702)	(15 645)	22.1%	(29 590)	41.9%	(45 235)	64.0%	(16 586)	48.9%	78.4%
Cash Flow from Financing Activities										
Receipts	2 000	3 199	159.9%	499	24.9%	3 697	184.9%	(3 263)	605.7%	(115.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	3 279	-	-	-	3 279	-	(3 279)	-	(100.0%)
Increase (decrease) in consumer deposits	2 000	(80)	(4.0%)	499	24.9%	419	20.9%	16	(21.3%)	3 035.9%
Payments	-	2 141	-	(1 257)	-	884	-	1 860	9.9%	(167.6%)
Repayment of borrowing	-	2 141	-	(1 257)	-	884	-	1 860	9.9%	(167.6%)
Net Cash from/(used) Financing Activities	2 000	5 340	267.0%	(759)	(37.9%)	4 581	229.1%	(1 403)	91.4%	(45.9%)
Net Increase/(Decrease) in cash held	42 207	(1 948)	(4.6%)	105	.2%	(1 842)	(4.4%)	(15 104)	(10.9%)	(100.7%)
Cash/cash equivalents at the year begin:	(35 618)	-	-	(1 948)	5.5%	-	-	17 215	-	(111.3%)
Cash/cash equivalents at the year end:	6 588	(1 948)	(29.6%)	(1 842)	(28.0%)	(1 842)	(28.0%)	2 111	(31.2%)	(187.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 769	12.2%	985	6.8%	614	4.2%	11 085	76.7%	14 453	12.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	6 205	55.9%	1 453	13.1%	137	1.2%	3 296	29.7%	11 091	9.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 655	8.0%	2 632	4.5%	2 100	3.6%	48 987	83.9%	58 373	49.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	1 175	18.3%	661	10.3%	424	6.6%	4 170	64.9%	6 430	5.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	491	14.2%	197	5.7%	129	3.7%	2 640	76.4%	3 457	2.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	54	8.6%	23	3.6%	11	1.7%	546	86.1%	634	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	776	3.0%	728	2.8%	714	2.8%	23 527	91.4%	25 745	21.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(666)	35.1%	(9)	.5%	(124)	6.5%	(1 101)	57.9%	(1 901)	(1.6%)	-	-	-	-
Total By Income Source	14 459	12.2%	6 669	5.6%	4 005	3.4%	93 150	78.8%	118 282	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	653	37.7%	322	18.6%	193	11.2%	564	32.5%	1 732	1.5%	-	-	-	-
Commercial	6 709	26.9%	1 174	4.7%	555	2.2%	16 516	66.2%	24 954	21.1%	-	-	-	-
Households	6 399	9.7%	3 641	5.5%	2 066	3.1%	53 995	81.7%	66 102	55.9%	-	-	-	-
Other	698	2.7%	1 532	6.0%	1 190	4.7%	22 074	86.6%	25 495	21.6%	-	-	-	-
Total By Customer Group	14 459	12.2%	6 669	5.6%	4 005	3.4%	93 150	78.8%	118 282	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	782	40.0%	778	39.8%	393	20.1%	1 953	6.6%
Other	3 960	14.3%	973	3.5%	1 804	6.5%	21 004	75.7%	27 742	93.4%
Total	3 960	13.3%	1 755	5.9%	2 582	8.7%	21 397	72.1%	29 695	100.0%

Contact Details

Municipal Manager	Mr Morris Maluleka	014 736 8001
Financial Manager	Mr Khathu Maposa (Acting)	014 736 8049

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOGALAKWENA (LIM367)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	849 862	429 616	50.6%	174 909	20.6%	604 525	71.1%	203 655	52.6%	(14.1%)
Property rates	59 967	19 893	33.2%	10 036	16.7%	29 929	49.9%	9 265	34.2%	8.3%
Property rates - penalties and collection charges	-	-		-	-	-	-	-	-	-
Service charges - electricity revenue	240 874	73 040	30.3%	38 423	16.0%	111 463	46.3%	39 099	35.8%	(1.7%)
Service charges - water revenue	68 195	20 388	29.9%	10 543	15.5%	30 932	45.4%	13 527	37.4%	(22.1%)
Service charges - sanitation revenue	18 217	5 315	29.2%	2 687	14.8%	8 002	43.9%	2 297	28.8%	17.0%
Service charges - refuse revenue	15 740	4 577	29.1%	2 159	13.7%	6 736	42.8%	2 218	32.0%	(2.7%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 145	161	14.1%	74	6.4%	235	20.5%	78	16.3%	(5.2%)
Interest earned - external investments	33 057	5 511	16.7%	6 116	18.5%	11 627	35.2%	8 848	38.3%	(30.9%)
Interest earned - outstanding debtors	2 968	(396)	(13.3%)	(183)	(6.2%)	(579)	(19.5%)	3 622	247.9%	(105.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	5 804	1	-	43	.7%	44	.8%	98	8.0%	(55.8%)
Licences and permits	62	-	-	11	18.4%	11	18.4%	32	54.5%	(64.2%)
Agency services	8 742	(57)	(.7%)	2	-	(55)	(.6%)	94	1.2%	(98.3%)
Transfers recognised - operational	364 453	289 554	79.4%	99 832	27.4%	389 386	106.8%	113 670	68.2%	(12.2%)
Other own revenue	3 538	3 365	95.1%	2 569	72.6%	5 933	167.7%	947	31.6%	171.4%
Gains on disposal of PPE	27 100	8 264	30.5%	2 597	9.6%	10 861	40.1%	9 862	128.7%	(73.7%)
Operating Expenditure	848 803	208 464	24.6%	133 765	15.8%	342 229	40.3%	172 904	36.0%	(22.6%)
Employee related costs	279 955	68 078	24.3%	35 401	12.6%	103 479	37.0%	53 258	37.3%	(33.5%)
Remuneration of councillors	21 086	6 071	28.8%	3 421	16.2%	9 492	45.0%	4 535	39.7%	(24.6%)
Debt impairment	44 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	71 313	-	-	-	-	-	-	20	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	213 935	85 872	40.1%	31 258	14.6%	117 130	54.8%	45 078	42.6%	(30.7%)
Other Materials	64 832	16 980	26.2%	37 295	57.5%	54 275	83.7%	-	-	(100.0%)
Contracted services	62 026	8 331	13.4%	8 702	14.0%	17 034	27.5%	6 696	31.2%	30.0%
Transfers and grants	29 415	2 754	9.4%	1 939	6.6%	4 693	16.0%	6 867	36.0%	(71.8%)
Other expenditure	62 240	20 376	32.7%	15 749	25.3%	36 125	58.0%	56 451	57.2%	(72.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 059	221 152		41 144		262 297		30 751		
Transfers recognised - capital	318 486	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	319 545	221 152		41 144		262 297		30 751		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	319 545	221 152		41 144		262 297		30 751		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	319 545	221 152		41 144		262 297		30 751		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	319 545	221 152		41 144		262 297		30 751		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	408 402	93 940	23.0%	154 113	37.7%	248 053	60.7%	110 583	59.6%	39.4%
National Government	318 486	84 869	26.6%	107 806	33.8%	192 675	60.5%	100 459	79.5%	7.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	318 486	84 869	26.6%	107 806	33.8%	192 675	60.5%	100 459	79.5%	7.3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	89 916	9 071	10.1%	46 307	51.5%	55 378	61.6%	10 124	10.9%	357.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	408 402	93 940	23.0%	154 113	37.7%	248 053	60.7%	110 583	59.6%	39.4%
Governance and Administration	14 630	5 433	37.1%	2 876	19.7%	8 309	56.8%	3 330	43.2%	(13.6%)
Executive & Council	231	-	-	-	-	-	-	81	80.2%	(100.0%)
Budget & Treasury Office	1 004	-	-	20	2.0%	20	2.0%	10	1.1%	97.1%
Corporate Services	13 395	5 433	40.6%	2 856	21.3%	8 288	61.9%	3 239	44.0%	(11.8%)
Community and Public Safety	31 385	6 925	22.1%	13 596	43.3%	20 521	65.4%	735	19.4%	1 749.6%
Community & Social Services	3 251	-	-	-	-	-	-	-	-	-
Sport And Recreation	27 334	6 925	25.3%	13 444	49.2%	20 370	74.5%	735	22.1%	1 729.0%
Public Safety	800	-	-	151	18.9%	151	18.9%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	53 048	10 242	19.3%	7 093	13.4%	17 335	32.7%	22 173	49.6%	(68.0%)
Planning and Development	90	-	-	-	-	-	-	-	-	-
Road Transport	52 938	10 242	19.3%	7 093	13.4%	17 335	32.7%	22 173	49.8%	(68.0%)
Environmental Protection	20	-	-	-	-	-	-	-	-	-
Trading Services	309 273	71 340	23.1%	130 548	42.2%	201 889	65.3%	84 345	65.6%	54.8%
Electricity	31 313	285	.9%	12 530	40.0%	12 814	40.9%	5 594	31.8%	124.0%
Water	244 056	61 304	25.1%	76 204	31.2%	137 508	56.3%	60 052	75.5%	26.9%
Waste Water Management	24 305	9 752	40.1%	41 814	172.0%	51 566	212.2%	18 700	44.4%	123.6%
Waste Management	9 599	-	-	-	-	-	-	-	-	-
Other	66	-	-	-	-	-	-	-	31.6%	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	1 080 799	244 836	22.7%	208 239	19.3%	453 075	41.9%	192 555	66.2%	8.1%
Property rates, penalties and collection charges	50 972	14 918	29.3%	15 113	29.6%	30 031	58.9%	9 265	42.7%	63.1%
Service charges	291 572	76 883	26.4%	80 493	27.6%	157 375	54.0%	57 141	44.0%	40.9%
Other revenue	19 292	3 309	17.2%	2 957	15.3%	6 267	32.5%	742	10.2%	298.7%
Government - operating	364 453	144 506	39.7%	100 280	27.5%	244 785	67.2%	112 938	68.1%	(11.2%)
Government - capital	318 486	-	-	-	-	-	-	-	93.3%	-
Interest	36 025	5 220	14.5%	9 397	26.1%	14 617	40.6%	12 470	76.9%	(24.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(733 489)	(162 334)	22.1%	(218 066)	29.7%	(380 400)	51.9%	(408 500)	103.8%	(46.6%)
Suppliers and employees	(704 074)	(160 074)	22.7%	(216 000)	30.7%	(376 075)	53.4%	(401 633)	106.4%	(46.2%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(29 415)	(2 260)	7.7%	(2 065)	7.0%	(4 325)	14.7%	(6 867)	40.8%	(69.9%)
Net Cash from/(used) Operating Activities	347 309	82 502	23.8%	(9 827)	(2.8%)	72 675	20.9%	(215 945)	6.4%	(95.4%)
Cash Flow from Investing Activities										
Receipts	27 100	5 841	21.6%	3 327	12.3%	9 168	33.8%	-	-	(100.0%)
Proceeds on disposal of PPE	27 100	5 841	21.6%	3 327	12.3%	9 168	33.8%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(408 401)	(93 940)	23.0%	(154 113)	37.7%	(248 053)	60.7%	-	62.2%	(100.0%)
Capital assets	(408 401)	(93 940)	23.0%	(154 113)	37.7%	(248 053)	60.7%	-	62.2%	(100.0%)
Net Cash from/(used) Investing Activities	(381 302)	(88 099)	23.1%	(150 787)	39.5%	(238 886)	62.7%	-	63.8%	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(33 992)	(5 597)	16.5%	(160 614)	472.5%	(166 211)	489.0%	(215 945)	(1 635.4%)	(25.6%)
Cash/cash equivalents at the year begin:	656 658	-	-	(5 597)	(.9%)	-	-	512 031	177.1%	(101.1%)
Cash/cash equivalents at the year end:	622 666	(5 597)	(.9%)	(166 211)	(26.7%)	(166 211)	(26.7%)	296 087	95.5%	(156.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 817	3.9%	5 760	3.3%	5 061	2.9%	157 180	89.9%	174 819	31.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	17 290	23.2%	13 992	18.8%	7 559	10.2%	35 617	47.8%	74 458	13.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 778	5.4%	3 658	4.2%	2 608	3.0%	76 869	87.4%	87 912	15.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	1 278	3.9%	1 027	3.1%	796	2.4%	29 961	90.6%	33 062	5.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 170	2.8%	963	2.3%	808	1.9%	38 779	92.9%	41 721	7.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1	-	0	-	0	-	136 848	100.0%	136 849	24.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	541	4.1%	350	2.7%	286	2.2%	12 014	91.1%	13 191	2.3%	-	-	-	-
Total By Income Source	31 875	5.7%	25 750	4.6%	17 118	3.0%	487 268	86.7%	562 012	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 330	3.3%	2 481	3.5%	1 815	2.5%	64 591	90.7%	71 217	12.7%	-	-	-	-
Commercial	11 412	25.7%	7 251	16.3%	3 786	8.5%	21 928	49.4%	44 376	7.9%	-	-	-	-
Households	18 133	4.1%	16 019	3.6%	11 517	2.6%	400 749	89.8%	446 418	79.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	31 875	5.7%	25 750	4.6%	17 118	3.0%	487 268	86.7%	562 012	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	14 602	100.0%	-	-	-	-	-	-	14 602	30.5%
Bulk Water	2 888	100.0%	-	-	-	-	-	-	2 888	6.0%
PAYE deductions	2 366	100.0%	-	-	-	-	-	-	2 366	4.9%
VAT (output less input)	(13 682)	100.0%	-	-	-	-	-	-	(13 682)	(28.6%)
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	41 704	100.0%	-	-	-	-	-	-	41 704	87.1%
Total	47 878	100.0%	-	-	-	-	-	-	47 878	100.0%

Contact Details

Municipal Manager	Mr Samuel Bambo	015 491 9604
Financial Manager	Mr Sasa Mulenga	015 491 9703

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MODIMOLLE-MOOKGOPONG (LIM368)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	463 506	73 662	15.9%	130 310	28.1%	203 971	44.0%	-	-	(100.0%)
Property rates	58 982	8 653	14.7%	4 457	7.6%	13 109	22.2%	-	-	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	160 761	21 606	13.4%	85 983	53.5%	107 589	66.9%	-	-	(100.0%)
Service charges - water revenue	56 427	7 659	13.6%	2 578	4.6%	10 237	18.1%	-	-	(100.0%)
Service charges - sanitation revenue	21 676	4 122	19.0%	1 775	8.2%	5 897	27.2%	-	-	(100.0%)
Service charges - refuse revenue	19 395	2 484	12.8%	1 198	6.2%	3 681	19.0%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	625	52	8.3%	25	4.0%	77	12.4%	-	-	(100.0%)
Interest earned - external investments	640	87	13.6%	(1 656)	(258.8%)	(1 569)	(245.2%)	-	-	(100.0%)
Interest earned - outstanding debtors	20 399	4 161	20.4%	4 831	23.7%	8 992	44.1%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	174	0	.2%	0	.1%	1	.3%	-	-	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	8 645	1 211	14.0%	23	.3%	1 234	14.3%	-	-	(100.0%)
Transfers recognised - operational	113 885	23 188	20.4%	30 525	26.8%	53 714	47.2%	-	-	(100.0%)
Other own revenue	1 898	439	23.1%	571	30.1%	1 010	53.2%	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	554 886	34 821	6.3%	152 751	27.5%	187 573	33.8%	-	-	(100.0%)
Employee related costs	180 977	25 783	14.2%	43 102	23.8%	68 885	38.1%	-	-	(100.0%)
Remuneration of councillors	10 438	980	9.4%	1 717	16.5%	2 697	25.8%	-	-	(100.0%)
Debt impairment	24 690	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	73 987	-	-	-	-	-	-	-	-	-
Finance charges	11 113	158	1.4%	695	6.3%	853	7.7%	-	-	(100.0%)
Bulk purchases	163 478	4 325	2.6%	80 031	49.0%	84 355	51.6%	-	-	(100.0%)
Other Materials	21 654	518	2.4%	3 899	18.0%	4 417	20.4%	-	-	(100.0%)
Contracted services	31 284	2 052	6.6%	13 983	44.7%	16 036	51.3%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	37 265	1 004	2.7%	9 325	25.0%	10 329	27.7%	-	-	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(91 380)	38 841		(22 442)		16 399		-		
Transfers recognised - capital	88 191	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(3 189)	38 841		(22 442)		16 399		-		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(3 189)	38 841		(22 442)		16 399		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(3 189)	38 841		(22 442)		16 399		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(3 189)	38 841		(22 442)		16 399		-		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	87 442	136	.2%	21 145	24.2%	21 281	24.3%	-	-	(100.0%)
National Government	87 442	136	.2%	21 145	24.2%	21 281	24.3%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	87 442	136	.2%	21 145	24.2%	21 281	24.3%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	87 442	136	.2%	21 145	24.2%	21 281	24.3%	-	-	(100.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 000	-	-	520	26.0%	520	26.0%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 000	-	-	520	26.0%	520	26.0%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 500	-	-	10 859	167.1%	10 859	167.1%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	6 500	-	-	10 859	167.1%	10 859	167.1%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	78 942	136	.2%	9 766	12.4%	9 902	12.5%	-	-	(100.0%)
Electricity	8 000	-	-	2 399	30.0%	2 399	30.0%	-	-	(100.0%)
Water	57 900	-	-	5 400	9.3%	5 400	9.3%	-	-	(100.0%)
Waste Water Management	11 442	136	1.2%	782	6.8%	917	8.0%	-	-	(100.0%)
Waste Management	1 600	-	-	1 185	74.1%	1 185	74.1%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	504 401	62 801	12.5%	158 186	31.4%	220 987	43.8%	-	-	(100.0%)
Property rates, penalties and collection charges	51 315	4 624	9.0%	9 502	18.5%	14 125	27.5%	-	-	(100.0%)
Service charges	238 851	21 846	9.1%	46 855	19.6%	68 701	28.8%	-	-	(100.0%)
Other revenue	10 637	6 429	60.4%	14 255	134.0%	20 684	194.5%	-	-	(100.0%)
Government - operating	113 885	27 348	24.0%	37 122	32.6%	64 470	56.6%	-	-	(100.0%)
Government - capital	87 442	2 000	2.3%	49 161	56.2%	51 161	58.5%	-	-	(100.0%)
Interest	2 272	554	24.4%	1 291	56.8%	1 846	81.2%	-	-	(100.0%)
Dividends	-	-		-		-		-	-	
Payments	(443 791)	(55 693)	12.5%	(115 713)	26.1%	(171 406)	38.6%	-	-	(100.0%)
Suppliers and employees	(435 940)	(55 535)	12.7%	(115 018)	26.4%	(170 553)	39.1%	-	-	(100.0%)
Finance charges	(7 851)	(158)	2.0%	(695)	8.8%	(853)	10.9%	-	-	(100.0%)
Transfers and grants	-	-		-		-		-	-	
Net Cash from/(used) Operating Activities	60 611	7 108	11.7%	42 473	70.1%	49 581	81.8%	-	-	(100.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(87 442)	(136)	.2%	(21 145)	24.2%	(21 281)	24.3%	-	-	(100.0%)
Capital assets	(87 442)	(136)	.2%	(21 145)	24.2%	(21 281)	24.3%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(87 442)	(136)	.2%	(21 145)	24.2%	(21 281)	24.3%	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	(3)	-	28	-	25	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(3)	-	28	-	25	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(3)	-	28	-	25	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(26 832)	6 970	(26.0%)	21 356	(79.6%)	28 325	(105.6%)	-	-	(100.0%)
Cash/cash equivalents at the year begin:	824	34 934	4 239.5%	41 903	5 085.3%	34 934	4 239.5%	-	-	(100.0%)
Cash/cash equivalents at the year end:	(26 008)	41 903	(161.1%)	63 259	(243.2%)	63 259	(243.2%)	-	-	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 217	5.1%	2 565	4.1%	2 526	4.0%	54 393	86.8%	62 700	20.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	8 208	18.9%	3 595	8.3%	3 358	7.7%	28 174	65.0%	43 335	13.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 292	6.3%	2 897	4.2%	2 499	3.6%	58 932	85.9%	68 620	21.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	2 018	6.9%	1 412	4.8%	1 272	4.3%	24 761	84.0%	29 463	9.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 289	5.8%	933	4.2%	827	3.8%	19 011	86.2%	22 060	7.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 513	4.1%	2 407	3.9%	2 290	3.7%	54 581	88.3%	61 792	19.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 050	4.1%	799	3.1%	903	3.5%	23 110	89.4%	25 862	8.2%	-	-	-	-
Total By Income Source	22 588	7.2%	14 608	4.7%	13 674	4.4%	262 962	83.8%	313 832	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 130	14.3%	1 007	6.8%	674	4.5%	11 032	74.3%	14 843	4.7%	-	-	-	-
Commercial	3 610	16.2%	1 517	6.8%	1 377	6.2%	15 746	70.8%	22 250	7.1%	-	-	-	-
Households	8 188	5.2%	5 427	3.5%	5 279	3.4%	138 043	88.0%	156 938	50.0%	-	-	-	-
Other	8 660	7.2%	6 657	5.6%	6 344	5.3%	98 140	81.9%	119 801	38.2%	-	-	-	-
Total By Customer Group	22 588	7.2%	14 608	4.7%	13 674	4.4%	262 962	83.8%	313 832	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	14 686	8.4%	13 750	7.8%	13 517	7.7%	133 412	76.1%	175 365	91.4%
Bulk Water	1 171	26.7%	883	20.1%	1 223	27.9%	1 105	25.2%	4 382	2.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 900	32.3%	7 840	64.9%	-	-	345	2.9%	12 085	6.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	19 757	10.3%	22 472	11.7%	14 740	7.7%	134 862	70.3%	191 832	100.0%

Contact Details

Municipal Manager	Mr OMBALI PHINEAS SEBOLA	014 718 2077
Financial Manager	Mr DEWALD EKSTEEN	014 718 2052

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: WATERBERG (DC36)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	130 321	58 821	45.1%	48 050	36.9%	106 871	82.0%	43 585	60.8%	10.2%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	1 848	268	14.5%	510	27.6%	777	42.1%	274	37.8%	86.1%
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	8 677	2 728	31.4%	3 163	36.5%	5 890	67.9%	2 068	67.1%	52.9%
Interest earned - outstanding debtors	0	-	-	0	8.0%	0	8.0%	1	638.0%	(98.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	11	-	(100.0%)
Transfers recognised - operational	119 766	55 823	46.6%	44 339	37.0%	100 162	83.6%	41 205	60.9%	7.6%
Other own revenue	30	3	8.8%	38	125.7%	40	134.5%	27	258.3%	41.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	153 801	30 807	20.0%	37 652	24.5%	68 459	44.5%	38 912	38.8%	(3.2%)
Employee related costs	79 949	17 685	22.1%	17 403	21.8%	35 087	43.9%	15 924	43.3%	9.3%
Remuneration of councillors	7 359	1 537	20.9%	1 647	22.4%	3 183	43.3%	1 590	46.5%	3.6%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 329	-	-	701	8.4%	701	8.4%	4 884	65.8%	(85.6%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	15 961	-	-	2 575	16.1%	2 575	16.1%	4 351	27.5%	(40.8%)
Transfers and grants	10 844	7 448	68.7%	9 635	88.8%	17 082	157.5%	5 065	22.2%	90.2%
Other expenditure	31 359	4 138	13.2%	5 683	18.1%	9 821	31.3%	7 098	48.2%	(19.9%)
Loss on disposal of PPE	-	-	-	9	-	9	-	-	-	(100.0%)
Surplus/(Deficit)	(23 480)	28 014		10 398		38 412		4 673		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(23 480)	28 014		10 398		38 412		4 673		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(23 480)	28 014		10 398		38 412		4 673		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(23 480)	28 014		10 398		38 412		4 673		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(23 480)	28 014		10 398		38 412		4 673		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	-	-	-	-	-	-	-	-	-	-
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	-	-	-	-	-	-	-	-	-	-
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	129 121	58 821	45.6%	48 050	37.2%	106 871	82.8%	43 585	60.8%	10.2%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	1 848	268	14.5%	510	27.6%	777	42.1%	274	37.8%	86.1%
Other revenue	30	3	8.8%	38	125.7%	40	134.5%	37	303.7%	.7%
Government - operating	118 566	55 823	47.1%	44 339	37.4%	100 162	84.5%	41 205	60.9%	7.6%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	8 677	2 728	31.4%	3 163	36.5%	5 890	67.9%	2 069	67.1%	52.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(153 801)	(30 807)	20.0%	(36 942)	24.0%	(67 749)	44.0%	(38 912)	40.6%	(5.1%)
Suppliers and employees	(142 957)	(23 359)	16.3%	(27 307)	19.1%	(50 667)	35.4%	(33 847)	46.4%	(19.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(10 844)	(7 448)	68.7%	(9 635)	88.8%	(17 082)	157.5%	(5 065)	22.2%	90.2%
Net Cash from/(used) Operating Activities	(24 680)	28 014	(113.5%)	11 108	(45.0%)	39 122	(158.5%)	4 673	(490.1%)	137.7%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(24 680)	28 014	(113.5%)	11 108	(45.0%)	39 122	(158.5%)	4 673	(487.3%)	137.7%
Cash/cash equivalents at the year begin:	-	115 429	-	143 443	-	115 429	-	139 485	168.0%	2.8%
Cash/cash equivalents at the year end:	(24 680)	143 443	(581.2%)	154 551	(626.2%)	154 551	(626.2%)	144 159	229.6%	7.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10	100.0%	-	-	-	-	-	-	10	100.0%	-	-	-	-
Total By Income Source	10	100.0%	-	-	-	-	-	-	10	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10	100.0%	-	-	-	-	-	-	10	100.0%	-	-	-	-
Total By Customer Group	10	100.0%	-	-	-	-	-	-	10	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	214	100.0%	-	-	-	-	-	-	214	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	214	100.0%	-	-	-	-	-	-	214	100.0%

Contact Details

Municipal Manager	Mr Samuel Mabotja	014 718 3321
Financial Manager	Ms Gladwin Tloubatla	014 718 3319

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: EPHRAIM MOGALE (LIM471)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	229 589	75 020	32.7%	66 005	28.7%	141 025	61.4%	27 214	46.3%	142.5%
Property rates	28 372	7 179	25.3%	7 850	27.7%	15 028	53.0%	7 348	55.6%	6.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	54 204	11 791	21.8%	11 771	21.7%	23 562	43.5%	13 077	40.7%	(10.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 408	1 088	24.7%	759	17.2%	1 847	41.9%	587	15.2%	29.2%
Service charges - other	-	-	-	-	-	-	-	293	-	(100.0%)
Rental of facilities and equipment	209	21	10.2%	20	9.6%	42	19.9%	21	12.1%	(4.4%)
Interest earned - external investments	1 241	272	22.0%	418	33.7%	690	55.6%	583	83.9%	(28.4%)
Interest earned - outstanding debtors	2 376	1 158	48.7%	1 237	52.1%	2 395	100.8%	876	62.0%	41.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	731	36	4.9%	119	16.3%	155	21.2%	65	14.9%	82.3%
Licences and permits	3 396	810	23.9%	466	13.7%	1 276	37.6%	2 484	39.8%	(81.2%)
Agency services	8 078	1 792	22.2%	2 000	24.8%	3 792	46.9%	-	-	(100.0%)
Transfers recognised - operational	120 624	49 063	40.7%	39 441	32.7%	88 504	73.4%	-	42.9%	(100.0%)
Other own revenue	5 350	1 810	33.8%	1 924	36.0%	3 733	69.8%	1 879	65.9%	2.4%
Gains on disposal of PPE	600	-	-	-	-	-	-	-	-	-
Operating Expenditure	248 256	33 465	13.5%	41 354	16.7%	74 819	30.1%	30 104	20.1%	37.4%
Employee related costs	70 710	14 434	20.4%	14 879	21.0%	29 312	41.5%	12 755	37.5%	16.7%
Remuneration of councillors	11 663	2 632	22.6%	2 634	22.6%	5 266	45.2%	2 392	51.0%	10.1%
Debt impairment	7 314	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	44 944	-	-	-	-	-	-	-	-	-
Finance charges	798	136	17.0%	271	34.0%	407	51.0%	267	52.9%	1.5%
Bulk purchases	29 355	3 411	11.6%	6 653	22.7%	10 064	34.3%	5 886	32.8%	13.0%
Other Materials	13 093	477	3.6%	610	4.7%	1 087	8.3%	213	1.6%	186.3%
Contracted services	8 821	-	-	1 898	21.5%	1 898	21.5%	105	-	1 702.6%
Transfers and grants	2 750	-	-	-	-	-	-	-	-	-
Other expenditure	58 808	12 375	21.0%	14 408	24.5%	26 783	45.5%	8 484	15.8%	69.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	1	-	(100.0%)
Surplus/(Deficit)	(18 667)	41 555		24 651		66 206		(2 890)		
Transfers recognised - capital	31 917	196	.6%	316	1.0%	512	1.6%	21 126	104.6%	(98.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	13 250	41 751		24 967		66 718		18 236		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	13 250	41 751		24 967		66 718		18 236		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	13 250	41 751		24 967		66 718		18 236		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 250	41 751		24 967		66 718		18 236		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	65 508	7 532	11.5%	2 760	4.2%	10 292	15.7%	27 550	62.8%	(90.0%)
National Government	31 917	314	1.0%	701	2.2%	1 015	3.2%	27 196	107.5%	(97.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 917	314	1.0%	701	2.2%	1 015	3.2%	27 196	107.5%	(97.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	33 591	-	-	1 987	5.9%	1 987	5.9%	3	24.2%	61 604.1%
Public contributions and donations	-	7 218	-	72	-	7 290	-	351	-	(79.5%)
Capital Expenditure Standard Classification	65 508	7 532	11.5%	2 760	4.2%	10 292	15.7%	27 550	62.8%	(90.0%)
Governance and Administration	1 772	34	1.9%	138	7.8%	172	9.7%	5	.4%	2 419.9%
Executive & Council	800	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	972	34	3.5%	138	14.2%	172	17.7%	5	.4%	2 419.9%
Community and Public Safety	5 574	-	-	1	-	1	-	349	112.6%	(99.6%)
Community & Social Services	2 300	-	-	1	.1%	1	.1%	349	222.4%	(99.6%)
Sport And Recreation	250	-	-	-	-	-	-	-	-	-
Public Safety	2 224	-	-	-	-	-	-	-	-	-
Housing	800	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	51 417	314	.6%	2 621	5.1%	2 935	5.7%	11 591	33.7%	(77.4%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	51 417	314	.6%	2 621	5.1%	2 935	5.7%	11 591	33.7%	(77.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	6 745	7 183	106.5%	-	-	7 183	106.5%	15 605	-	(100.0%)
Electricity	5 425	-	-	-	-	-	-	48	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	7 183	-	-	-	7 183	-	15 556	-	(100.0%)
Waste Management	1 320	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	247 392	87 264	35.3%	63 071	25.5%	150 335	60.8%	68 903	62.1%	(8.5%)
Property rates, penalties and collection charges	24 116	4 289	17.8%	5 026	20.8%	9 314	38.6%	7 325	54.9%	(31.4%)
Service charges	49 351	11 160	22.6%	13 796	28.0%	24 956	50.6%	13 554	50.9%	1.8%
Other revenue	17 767	4 484	25.2%	2 839	16.0%	7 323	41.2%	5 009	47.5%	(43.3%)
Government - operating	120 624	50 841	42.1%	39 281	32.6%	90 121	74.7%	31 240	68.8%	25.7%
Government - capital	31 917	14 921	46.8%	426	1.3%	15 347	48.1%	10 563	72.0%	(96.0%)
Interest	3 617	1 569	43.4%	1 705	47.1%	3 273	90.5%	1 212	43.7%	40.6%
Dividends	-	-		-		-		-		
Payments	(194 396)	(37 477)	19.3%	(32 554)	16.7%	(70 031)	36.0%	(32 677)	34.3%	(.4%)
Suppliers and employees	(190 848)	(37 396)	19.6%	(32 505)	17.0%	(69 901)	36.6%	(32 582)	34.3%	(.2%)
Finance charges	(798)	(55)	6.9%	(48)	6.1%	(104)	13.0%	(95)	16.7%	(48.9%)
Transfers and grants	(2 750)	(26)	1.0%	-	-	(26)	1.0%	-	-	-
Net Cash from/(used) Operating Activities	52 996	49 786	93.9%	30 518	57.6%	80 304	151.5%	36 226	139.8%	(15.8%)
Cash Flow from Investing Activities										
Receipts	1 850	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	1 850	-	-	-	-	-	-	-	-	-
Payments	(65 508)	(7 532)	11.5%	(314)	.5%	(7 846)	12.0%	-	3.5%	(100.0%)
Capital assets	(65 508)	(7 532)	11.5%	(314)	.5%	(7 846)	12.0%	-	3.5%	(100.0%)
Net Cash from/(used) Investing Activities	(63 658)	(7 532)	11.8%	(314)	.5%	(7 846)	12.3%	-	3.5%	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 865)	(217)	11.6%	(111)	5.9%	(328)	17.6%	(308)	14.6%	(64.1%)
Repayment of borrowing	(1 865)	(217)	11.6%	(111)	5.9%	(328)	17.6%	(308)	14.6%	(64.1%)
Net Cash from/(used) Financing Activities	(1 865)	(217)	11.6%	(111)	5.9%	(328)	17.6%	(308)	14.6%	(64.1%)
Net Increase/(Decrease) in cash held	(12 527)	42 037	(335.6%)	30 093	(240.2%)	72 131	(575.8%)	35 918	(1 572.8%)	(16.2%)
Cash/cash equivalents at the year begin:	74 879	104 459	139.5%	146 497	195.6%	104 459	139.5%	55 974	-	161.7%
Cash/cash equivalents at the year end:	62 352	146 497	235.0%	176 590	283.2%	176 590	283.2%	91 892	120.9%	92.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	3 167	41.4%	524	6.9%	382	5.0%	3 570	46.7%	7 643	11.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 362	7.2%	1 185	2.5%	1 093	2.4%	40 849	87.9%	46 488	67.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	352	13.5%	178	6.8%	167	6.4%	1 922	73.4%	2 620	3.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	236	1.9%	228	1.9%	448	3.6%	11 363	92.6%	12 275	17.8%	-	-	-	-
Total By Income Source	7 117	10.3%	2 116	3.1%	2 089	3.0%	57 704	83.6%	69 026	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 117	10.3%	2 116	3.1%	2 089	3.0%	57 704	83.6%	69 026	100.0%	-	-	-	-
Total By Customer Group	7 117	10.3%	2 116	3.1%	2 089	3.0%	57 704	83.6%	69 026	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	2 497	100.0%	-	-	-	-	-	-	2 497	80.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	621	100.0%	-	-	-	-	-	-	621	19.9%
Total	3 118	100.0%	-	-	-	-	-	-	3 118	100.0%

Contact Details

Municipal Manager	Ms Monica Mathebela	013 261 8403
Financial Manager	Ms Khabo Ramosibi	013 261 8447

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: ELIAS MOTSOALEDI (LIM472)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	337 606	116 968	34.6%	100 676	29.8%	217 644	64.5%	101 108	65.8%	(.4%)
Property rates	23 981	6 129	25.6%	5 951	24.8%	12 081	50.4%	6 374	49.0%	(6.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	73 328	16 747	22.8%	17 509	23.9%	34 255	46.7%	16 968	53.0%	3.2%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	7 774	1 112	14.3%	2 418	31.1%	3 530	45.4%	930	40.0%	159.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	912	552	60.5%	216	23.7%	768	84.2%	231	13.2%	(6.4%)
Interest earned - external investments	3 829	1 053	27.5%	336	8.8%	1 389	36.3%	773	36.5%	(56.5%)
Interest earned - outstanding debtors	6 123	1 470	24.0%	1 793	29.3%	3 262	53.3%	1 312	60.9%	36.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 342	264	19.7%	117	8.7%	381	28.4%	1 182	208.7%	(90.1%)
Licences and permits	5 060	1 245	24.6%	1 118	22.1%	2 364	46.7%	726	27.2%	54.0%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	213 105	88 079	41.3%	70 549	33.1%	158 628	74.4%	72 478	74.7%	(2.7%)
Other own revenue	2 152	317	14.7%	669	31.1%	986	45.8%	134	17.4%	399.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	328 915	86 771	26.4%	72 391	22.0%	159 162	48.4%	74 798	45.0%	(3.2%)
Employee related costs	109 053	27 775	25.5%	31 284	28.7%	59 059	54.2%	28 757	45.5%	8.8%
Remuneration of councillors	18 908	4 760	25.2%	4 751	25.1%	9 511	50.3%	3 187	40.9%	49.1%
Debt impairment	12 688	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	35 796	-	-	-	-	-	-	-	-	-
Finance charges	60	554	924.0%	800	1 332.8%	1 354	2 256.8%	-	-	(100.0%)
Bulk purchases	64 961	20 279	31.2%	14 315	22.0%	34 593	53.3%	13 856	53.8%	3.3%
Other Materials	3 945	3 021	76.6%	3 372	85.5%	6 393	162.1%	1 812	60.6%	86.1%
Contracted services	20 550	14 240	69.3%	6 844	33.3%	21 084	102.6%	5 589	65.0%	22.5%
Transfers and grants	2 128	459	21.6%	563	26.5%	1 022	48.0%	186	11.0%	202.7%
Other expenditure	60 826	15 682	25.8%	10 463	17.2%	26 145	43.0%	21 412	61.8%	(51.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 690	30 197		28 285		58 482		26 310		
Transfers recognised - capital	75 419	9 822	13.0%	24 998	33.1%	34 819	46.2%	21 747	45.1%	14.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	84 109	40 019		53 282		93 301		48 057		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	84 109	40 019		53 282		93 301		48 057		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	84 109	40 019		53 282		93 301		48 057		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	84 109	40 019		53 282		93 301		48 057		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	94 449	18 115	19.2%	30 304	32.1%	48 420	51.3%	36 502	42.1%	(17.0%)
National Government	75 419	8 590	11.4%	27 431	36.4%	36 021	47.8%	27 650	59.1%	(.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	75 419	8 590	11.4%	27 431	36.4%	36 021	47.8%	27 650	49.8%	(.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 030	9 525	50.1%	2 873	15.1%	12 399	65.2%	8 852	29.1%	(67.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	94 449	18 115	19.2%	30 304	32.1%	48 420	51.3%	36 502	42.1%	(17.0%)
Governance and Administration	650	901	138.7%	287	44.1%	1 188	182.8%	143	31.6%	99.9%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	650	901	138.7%	287	44.1%	1 188	182.8%	143	31.6%	99.9%
Community and Public Safety	1 380	28	2.0%	(2 104)	(152.5%)	(2 077)	(150.5%)	21	.3%	(9 990.5%)
Community & Social Services	1 200	28	2.3%	(2 104)	(175.4%)	(2 077)	(173.0%)	21	.3%	(9 990.5%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	180	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	77 019	17 186	22.3%	31 332	40.7%	48 518	63.0%	33 330	47.0%	(6.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	77 019	17 186	22.3%	31 332	40.7%	48 518	63.0%	33 330	47.0%	(6.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	15 400	-	-	790	5.1%	790	5.1%	3 007	34.2%	(73.7%)
Electricity	14 500	-	-	790	5.4%	790	5.4%	3 007	34.2%	(73.7%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	900	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget	2016/17 First Quarter		2016/17 Second Quarter		2016/17 Year to Date		2015/16 Second Quarter		Q2 of 2015/16 to Q2 of 2016/17
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	399 757	142 452	35.6%	151 233	37.8%	293 685	73.5%	132 333	75.3%	14.3%
Property rates, penalties and collection charges	22 302	4 075	18.3%	4 485	20.1%	8 559	38.4%	3 952	40.6%	13.5%
Service charges	74 803	17 679	23.6%	16 842	22.5%	34 520	46.1%	14 474	52.9%	16.4%
Other revenue	8 463	3 037	35.9%	6 135	72.5%	9 172	108.4%	18 661	496.4%	(67.1%)
Government - operating	213 105	89 559	42.0%	69 286	32.5%	158 845	74.5%	72 478	74.7%	(4.4%)
Government - capital	75 419	26 693	35.4%	53 857	71.4%	80 550	106.8%	21 747	44.6%	147.7%
Interest	5 666	1 410	24.9%	629	11.1%	2 039	36.0%	1 020	46.2%	(38.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(280 431)	(113 932)	40.6%	(97 211)	34.7%	(211 143)	75.3%	(96 306)	73.5%	.9%
Suppliers and employees	(278 243)	(112 919)	40.6%	(95 848)	34.4%	(208 767)	75.0%	(96 120)	58.0%	(.3%)
Finance charges	(60)	(554)	924.0%	(800)	1 332.8%	(1 354)	2 256.8%	-	-	(100.0%)
Transfers and grants	(2 128)	(459)	21.6%	(563)	26.5%	(1 022)	48.0%	(186)	1 017.0%	202.7%
Net Cash from/(used) Operating Activities	119 326	28 520	23.9%	54 022	45.3%	82 542	69.2%	36 027	80.6%	49.9%
Cash Flow from Investing Activities										
Receipts	5 000	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	5 000	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(94 449)	(18 743)	19.8%	(30 699)	32.5%	(49 442)	52.3%	(38 906)	45.2%	(21.1%)
Capital assets	(94 449)	(18 743)	19.8%	(30 699)	32.5%	(49 442)	52.3%	(38 906)	45.2%	(21.1%)
Net Cash from/(used) Investing Activities	(89 449)	(18 743)	21.0%	(30 699)	34.3%	(49 442)	55.3%	(38 906)	15.1%	(21.1%)
Cash Flow from Financing Activities										
Receipts	500	60	11.9%	(42)	(8.5%)	17	3.4%	51	162.1%	(184.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	500	60	11.9%	(42)	(8.5%)	17	3.4%	51	162.1%	(184.0%)
Payments	(9 357)	(2 497)	26.7%	(578)	6.2%	(3 075)	32.9%	-	-	(100.0%)
Repayment of borrowing	(9 357)	(2 497)	26.7%	(578)	6.2%	(3 075)	32.9%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(8 857)	(2 437)	27.5%	(621)	7.0%	(3 058)	34.5%	51	162.1%	(1 327.1%)
Net Increase/(Decrease) in cash held	21 020	7 340	34.9%	22 702	108.0%	30 043	142.9%	(2 829)	(1 377.5%)	(902.5%)
Cash/cash equivalents at the year begin:	6 238	11 695	187.5%	19 035	305.1%	11 695	187.5%	89 637	81.5%	(78.8%)
Cash/cash equivalents at the year end:	27 259	19 035	69.8%	41 738	153.1%	41 738	153.1%	86 808	338.7%	(51.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	5 067	46.5%	2 398	22.0%	837	7.7%	2 590	23.8%	10 892	17.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 008	7.0%	1 161	4.1%	828	2.9%	24 519	86.0%	28 517	46.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	601	15.9%	448	11.9%	943	25.0%	1 781	47.2%	3 772	6.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	90	6.7%	44	3.3%	20	1.5%	1 193	88.5%	1 347	2.2%	-	-	-	-
Interest on Arrear Debtor Accounts	649	4.1%	604	3.8%	575	3.6%	14 155	88.6%	15 983	26.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 222	353.0%	49	14.2%	(95)	(27.4%)	(830)	(239.7%)	346	.6%	-	-	-	-
Total By Income Source	9 636	15.8%	4 704	7.7%	3 109	5.1%	43 408	71.3%	60 857	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	627	22.0%	496	17.4%	458	16.1%	1 267	44.5%	2 847	4.7%	-	-	-	-
Commercial	4 145	29.1%	1 510	10.6%	355	2.5%	8 239	57.8%	14 250	23.4%	-	-	-	-
Households	3 213	12.9%	1 716	6.9%	1 601	6.4%	18 350	73.8%	24 880	40.9%	-	-	-	-
Other	1 651	8.7%	981	5.2%	695	3.7%	15 552	82.4%	18 880	31.0%	-	-	-	-
Total By Customer Group	9 636	15.8%	4 704	7.7%	3 109	5.1%	43 408	71.3%	60 857	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mrs Ramakgahlela Maredi	013 262 3056
Financial Manager	Mr George Mapheto	013 262 3056

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHUDUTHAMAGA (LIM473)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	301 835	113 817	37.7%	83 025	27.5%	196 842	65.2%	91 030	68.0%	(8.8%)
Property rates	33 426	9 473	28.3%	9 473	28.3%	18 947	56.7%	7 958	48.5%	19.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	121	25	20.3%	26	21.9%	51	42.3%	18	58.6%	47.1%
Interest earned - external investments	12 225	1 862	15.2%	1 746	14.3%	3 607	29.5%	1 820	28.1%	(4.1%)
Interest earned - outstanding debtors	20 998	6 942	33.1%	7 241	34.5%	14 184	67.5%	5 415	53.8%	33.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	630	64	10.1%	376	59.7%	440	69.8%	5	2.4%	6 863.3%
Licences and permits	-	-	-	-	-	-	-	952	-	(100.0%)
Agency services	5 154	1 267	24.6%	851	16.5%	2 118	41.1%	-	-	(100.0%)
Transfers recognised - operational	228 253	94 042	41.2%	63 065	27.6%	157 106	68.8%	74 755	74.8%	(15.6%)
Other own revenue	1 029	143	13.9%	246	23.9%	389	37.8%	106	69.6%	132.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	231 114	40 604	17.6%	51 138	22.1%	91 743	39.7%	46 887	40.6%	9.1%
Employee related costs	71 518	12 805	17.9%	13 146	18.4%	25 951	36.3%	12 203	37.5%	7.7%
Remuneration of councillors	20 792	4 811	23.1%	4 850	23.3%	9 660	46.5%	4 586	45.1%	5.7%
Debt impairment	17 280	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	13 638	3 761	27.6%	5 071	37.2%	8 832	64.8%	4 072	49.5%	24.5%
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	36 649	4 624	12.6%	11 237	30.7%	15 861	43.3%	8 533	30.4%	31.7%
Transfers and grants	-	-	-	-	-	-	-	1 420	-	(100.0%)
Other expenditure	71 237	14 604	20.5%	16 834	23.6%	31 438	44.1%	16 073	58.0%	4.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	70 721	73 213		31 886		105 100		44 143		
Transfers recognised - capital	66 210	24 682	37.3%	26 089	39.4%	50 771	76.7%	22 150	77.6%	17.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	136 931	97 895		57 975		155 870		66 293		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	136 931	97 895		57 975		155 870		66 293		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	136 931	97 895		57 975		155 870		66 293		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	136 931	97 895		57 975		155 870		66 293		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	154 910	39 296	25.4%	31 788	20.5%	71 084	45.9%	45 581	67.3%	(30.3%)
National Government	66 210	39 296	59.4%	31 788	48.0%	71 084	107.4%	22 150	111.4%	43.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	88 700	-	-	-	-	-	-	23 431	31.6%	(100.0%)
Transfers recognised - capital	154 910	39 296	25.4%	31 788	20.5%	71 084	45.9%	45 581	67.3%	(30.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	154 910	39 296	25.4%	31 788	20.5%	71 084	45.9%	45 581	67.3%	(30.3%)
Governance and Administration	9 650	3 329	34.5%	2 765	28.7%	6 094	63.2%	5 262	71.0%	(47.5%)
Executive & Council	1 700	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	4 450	3 000	67.4%	430	9.7%	3 430	77.1%	4 325	65.0%	(90.1%)
Corporate Services	3 500	329	9.4%	2 335	66.7%	2 664	76.1%	937	90.6%	149.2%
Community and Public Safety	1 000	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	1 000	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	134 760	34 103	25.3%	25 371	18.8%	59 474	44.1%	40 319	68.7%	(37.1%)
Planning and Development	5 500	-	-	1 260	22.9%	1 260	22.9%	95	7.0%	1 226.3%
Road Transport	129 260	34 103	26.4%	24 111	18.7%	58 214	45.0%	40 224	71.2%	(40.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	9 500	1 863	19.6%	3 652	38.4%	5 516	58.1%	-	-	(100.0%)
Electricity	7 000	1 863	26.6%	3 652	52.2%	5 516	78.8%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	2 500	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	360 980	124 903	34.6%	100 032	27.7%	224 935	62.3%	95 735	65.5%	4.5%
Property rates, penalties and collection charges	23 505	1 249	5.3%	1 528	6.5%	2 777	11.8%	1 031	21.2%	48.2%
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	30 787	1 856	6.0%	7 386	24.0%	9 242	30.0%	1 129	36.6%	554.1%
Government - operating	228 253	95 802	42.0%	63 438	27.8%	159 240	69.8%	73 795	74.1%	(14.0%)
Government - capital	66 210	24 648	37.2%	25 867	39.1%	50 515	76.3%	17 960	64.4%	44.0%
Interest	12 225	1 348	11.0%	1 814	14.8%	3 161	25.9%	1 820	32.6%	(.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(200 196)	(44 434)	22.2%	(48 291)	24.1%	(92 725)	46.3%	(43 909)	44.4%	10.0%
Suppliers and employees	(200 196)	(44 434)	22.2%	(48 291)	24.1%	(92 725)	46.3%	(43 909)	44.4%	10.0%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	160 784	80 469	50.0%	51 741	32.2%	132 210	82.2%	51 826	91.7%	(.2%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(154 910)	(39 296)	25.4%	(40 127)	25.9%	(79 423)	51.3%	(58 283)	56.3%	(31.2%)
Capital assets	(154 910)	(39 296)	25.4%	(40 127)	25.9%	(79 423)	51.3%	(58 283)	56.3%	(31.2%)
Net Cash from/(used) Investing Activities	(154 910)	(39 296)	25.4%	(40 127)	25.9%	(79 423)	51.3%	(58 283)	56.3%	(31.2%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	5 874	41 173	701.0%	11 614	197.7%	52 787	898.7%	(6 457)	(779.4%)	(279.9%)
Cash/cash equivalents at the year begin:	68 696	96 412	140.3%	137 585	200.3%	96 412	140.3%	169 779	100.0%	(19.0%)
Cash/cash equivalents at the year end:	74 569	137 585	184.5%	149 198	200.1%	149 198	200.1%	163 322	154.7%	(8.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 369	3.1%	5 072	1.9%	5 025	1.9%	249 560	93.1%	268 026	100.0%	-	-	220 848	82.0%
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	8 369	3.1%	5 072	1.9%	5 025	1.9%	249 560	93.1%	268 026	100.0%	-	-	220 848	82.0%
Debtors Age Analysis By Customer Group														
Organs of State	6 920	3.1%	4 412	2.0%	4 440	2.0%	208 565	93.0%	224 337	83.7%	-	-	220 848	98.0%
Commercial	1 449	3.3%	660	1.5%	585	1.3%	40 995	93.8%	43 689	16.3%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	8 369	3.1%	5 072	1.9%	5 025	1.9%	249 560	93.1%	268 026	100.0%	-	-	220 848	82.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	338	100.0%	-	-	-	-	-	-	338	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	338	100.0%	-	-	-	-	-	-	338	100.0%

Contact Details

Municipal Manager	Mr Moropa Erick Moropa	013 265 8660
Financial Manager	Mr Ronald Maisane Moganedi	013 265 8625

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: FETAKGOMO-GREATER TUBATSE (LIM476)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	464 854	89 384	19.2%	121 892	26.2%	211 277	45.5%	-	-	(100.0%)
Property rates	88 038	6 536	7.4%	28 877	32.8%	35 412	40.2%	-	-	(100.0%)
Property rates - penalties and collection charges	11 260	1 142	10.1%	4 970	44.1%	6 111	54.3%	-	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	12 508	-	-	4 985	39.9%	4 985	39.9%	-	-	(100.0%)
Service charges - other	418	998	238.8%	-	-	998	238.8%	-	-	-
Rental of facilities and equipment	1 092	-	-	29	2.7%	29	2.7%	-	-	(100.0%)
Interest earned - external investments	10 959	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	10 763	215	2.0%	724	6.7%	940	8.7%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 232	-	-	24	1.1%	24	1.1%	-	-	(100.0%)
Licences and permits	6 472	8	.1%	900	13.9%	908	14.0%	-	-	(100.0%)
Agency services	3 995	2 335	58.5%	741	18.5%	3 076	77.0%	-	-	(100.0%)
Transfers recognised - operational	314 615	78 110	24.8%	80 371	25.5%	158 481	50.4%	-	-	(100.0%)
Other own revenue	2 503	40	1.6%	272	10.9%	312	12.5%	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	481 092	21 657	4.5%	99 332	20.6%	120 990	25.1%	-	-	(100.0%)
Employee related costs	160 342	11 436	7.1%	35 228	22.0%	46 664	29.1%	-	-	(100.0%)
Remuneration of councillors	29 028	2 071	7.1%	5 646	19.5%	7 717	26.6%	-	-	(100.0%)
Debt impairment	30 387	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	44 183	-	-	-	-	-	-	-	-	-
Finance charges	1 653	559	33.8%	-	-	559	33.8%	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	32 417	789	2.4%	18 870	58.2%	19 658	60.6%	-	-	(100.0%)
Contracted services	42 618	1 745	4.1%	11 716	27.5%	13 461	31.6%	-	-	(100.0%)
Transfers and grants	5 425	-	-	853	15.7%	853	15.7%	-	-	(100.0%)
Other expenditure	135 040	5 058	3.7%	27 019	20.0%	32 077	23.8%	-	-	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(16 238)	67 727		22 560		90 287		-		
Transfers recognised - capital	164 046	-	-	12 191	7.4%	12 191	7.4%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	147 808	67 727		34 751		102 478		-		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	147 808	67 727		34 751		102 478		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	147 808	67 727		34 751		102 478		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	147 808	67 727		34 751		102 478		-		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	241 014	8 118	3.4%	33 255	13.8%	41 374	17.2%	-	-	(100.0%)
National Government	162 019	8 118	5.0%	33 225	20.5%	41 344	25.5%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	162 019	8 118	5.0%	33 225	20.5%	41 344	25.5%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	78 995	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	30	-	30	-	-	-	(100.0%)
Capital Expenditure Standard Classification	241 014	8 118	3.4%	33 255	13.8%	41 374	17.2%	-	-	(100.0%)
Governance and Administration	2 260	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	2 260	-	-	-	-	-	-	-	-	-
Community and Public Safety	47 664	-	-	30	.1%	30	.1%	-	-	(100.0%)
Community & Social Services	47 664	-	-	30	.1%	30	.1%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	179 879	8 118	4.5%	33 225	18.5%	41 344	23.0%	-	-	(100.0%)
Planning and Development	114 266	8 118	7.1%	58	.1%	8 176	7.2%	-	-	(100.0%)
Road Transport	65 613	-	-	33 168	50.6%	33 168	50.6%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	300	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	300	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	10 910	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	581 839	138 162	23.7%	213 444	36.7%	351 606	60.4%	-	-	(100.0%)
Property rates, penalties and collection charges	72 057	3 483	4.8%	10 212	14.2%	13 695	19.0%	-	-	(100.0%)
Service charges	8 616	409	4.8%	1 024	11.9%	1 434	16.6%	-	-	(100.0%)
Other revenue	14 639	3 147	21.5%	6 546	44.7%	9 693	66.2%	-	-	(100.0%)
Government - operating	309 570	81 105	26.2%	83 743	27.1%	164 848	53.3%	-	-	(100.0%)
Government - capital	164 046	50 000	30.5%	111 884	68.2%	161 884	98.7%	-	-	(100.0%)
Interest	12 911	18	.1%	34	.3%	52	.4%	-	-	(100.0%)
Dividends	-	-		-		-		-	-	
Payments	(415 778)	(21 657)	5.2%	(99 334)	23.9%	(120 991)	29.1%	-	-	(100.0%)
Suppliers and employees	(408 700)	(21 098)	5.2%	(98 065)	24.0%	(119 164)	29.2%	-	-	(100.0%)
Finance charges	(1 653)	(559)	33.8%	-	-	(559)	33.8%	-	-	-
Transfers and grants	(5 425)	-	-	(1 269)	23.4%	(1 269)	23.4%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	166 061	116 505	70.2%	114 110	68.7%	230 614	138.9%	-	-	(100.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(241 014)	(8 118)	3.4%	(31 789)	13.2%	(39 907)	16.6%	-	-	(100.0%)
Capital assets	(241 014)	(8 118)	3.4%	(31 789)	13.2%	(39 907)	16.6%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(241 014)	(8 118)	3.4%	(31 789)	13.2%	(39 907)	16.6%	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(901)	(1 004)	111.4%	-	-	(1 004)	111.4%	-	-	-
Repayment of borrowing	(901)	(1 004)	111.4%	-	-	(1 004)	111.4%	-	-	-
Net Cash from/(used) Financing Activities	(901)	(1 004)	111.4%	-	-	(1 004)	111.4%	-	-	-
Net Increase/(Decrease) in cash held	(75 853)	107 382	(141.6%)	82 321	(108.5%)	189 703	(250.1%)	-	-	(100.0%)
Cash/cash equivalents at the year begin:	230 289	-	-	107 382	46.6%	-	-	-	-	(100.0%)
Cash/cash equivalents at the year end:	154 436	107 382	69.5%	189 703	122.8%	189 703	122.8%	-	-	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 966	3.9%	6 324	3.6%	5 367	3.0%	158 656	89.5%	177 313	68.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 445	3.5%	1 318	3.2%	1 224	3.0%	36 951	90.3%	40 938	15.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 743	4.3%	1 344	3.3%	1 307	3.2%	36 088	89.1%	40 482	15.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9	.5%	9	.5%	9	.5%	1 715	98.4%	1 744	.7%	-	-	-	-
Total By Income Source	10 163	3.9%	8 995	3.5%	7 908	3.0%	233 411	89.6%	260 477	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 334	1.3%	1 310	1.2%	1 306	1.2%	101 600	96.3%	105 550	40.5%	-	-	-	-
Commercial	3 151	11.6%	2 990	11.0%	1 874	6.9%	19 084	70.4%	27 099	10.4%	-	-	-	-
Households	3 396	4.2%	3 039	3.8%	2 895	3.6%	71 198	88.4%	80 528	30.9%	-	-	-	-
Other	2 282	4.8%	1 656	3.5%	1 832	3.9%	41 530	87.8%	47 300	18.2%	-	-	-	-
Total By Customer Group	10 163	3.9%	8 995	3.5%	7 908	3.0%	233 411	89.6%	260 477	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	995	49.5%	95	4.7%	919	45.8%	-	-	2 009	100.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	995	49.5%	95	4.7%	919	45.8%	-	-	2 009	100.0%

Contact Details

Municipal Manager	Mr J N T Mohlala	
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: SEKHUKHUNE (DC47)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	882 836	418 446	47.4%	21 084	2.4%	439 530	49.8%	103 670	51.0%	(79.7%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	36 155	10 095	27.9%	8 670	24.0%	18 765	51.9%	7 644	43.4%	13.4%
Service charges - sanitation revenue	10 272	2 799	27.2%	2 734	26.6%	5 533	53.9%	1 782	44.3%	53.4%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	10 000	2 104	21.0%	3 103	31.0%	5 208	52.1%	4 497	72.8%	(31.0%)
Interest earned - outstanding debtors	4 800	2 207	46.0%	2 271	47.3%	4 478	93.3%	1 127	81.1%	101.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	815 817	400 480	49.1%	3 750	.5%	404 230	49.5%	82 864	54.4%	(95.5%)
Other own revenue	5 792	760	13.1%	556	9.6%	1 316	22.7%	5 755	14.8%	(90.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	911 855	241 354	26.5%	247 787	27.2%	489 141	53.6%	253 675	56.5%	(2.3%)
Employee related costs	297 799	76 216	25.6%	77 862	26.1%	154 078	51.7%	74 951	48.7%	3.9%
Remuneration of councillors	15 279	3 826	25.0%	3 933	25.7%	7 760	50.8%	3 236	58.0%	21.5%
Debt impairment	3 800	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	69 600	15 451	22.2%	16 655	23.9%	32 106	46.1%	15 344	52.9%	8.5%
Finance charges	1 100	-	-	-	-	-	-	-	-	-
Bulk purchases	127 160	46 701	36.7%	74 136	58.3%	120 837	95.0%	52 059	53.4%	42.4%
Other Materials	34 910	29 197	83.6%	10 248	29.4%	39 445	113.0%	14 308	80.6%	(28.4%)
Contracted services	266 647	16 842	6.3%	22 098	8.3%	38 940	14.6%	21 853	57.3%	1.1%
Transfers and grants	3 000	1 187	39.6%	1 195	39.8%	2 382	79.4%	1 848	56.0%	(35.4%)
Other expenditure	92 560	51 934	56.1%	41 660	45.0%	93 593	101.1%	70 075	79.3%	(40.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(29 018)	177 092		(226 703)		(49 611)		(150 005)		
Transfers recognised - capital	690 167	66 967	9.7%	97 241	14.1%	164 208	23.8%	127 561	12.2%	(23.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	80 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	741 148	244 059		(129 462)		114 597		(22 443)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	741 148	244 059		(129 462)		114 597		(22 443)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	741 148	244 059		(129 462)		114 597		(22 443)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	741 148	244 059		(129 462)		114 597		(22 443)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	690 166	69 775	10.1%	68 563	9.9%	138 337	20.0%	99 692	10.9%	(31.2%)
National Government	690 166	69 248	10.0%	68 428	9.9%	137 676	19.9%	90 979	10.4%	(24.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	690 166	69 248	10.0%	68 428	9.9%	137 676	19.9%	90 979	10.4%	(24.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	527	-	135	-	662	-	8 713	-	(98.5%)
Capital Expenditure Standard Classification	690 166	69 775	10.1%	68 563	9.9%	138 337	20.0%	99 692	10.9%	(31.2%)
Governance and Administration	3 900	527	13.5%	135	3.5%	662	17.0%	804	43.5%	(83.3%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	177	-	(100.0%)
Corporate Services	3 900	527	13.5%	135	3.5%	662	17.0%	627	33.9%	(78.5%)
Community and Public Safety	900	-	-	-	-	-	-	-	-	-
Community & Social Services	900	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	685 366	69 248	10.1%	68 428	10.0%	137 676	20.1%	98 888	11.2%	(30.8%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	685 366	69 248	10.1%	68 428	10.0%	137 676	20.1%	99 555	13.9%	(31.3%)
Waste Water Management	-	-	-	-	-	-	-	(667)	.2%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	1 573 271	15 388	1.0%	61 151	3.9%	76 539	4.9%	295 376	18.2%	(79.3%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	37 142	10 316	27.8%	55 221	148.7%	65 537	176.5%	8 996	58.9%	513.9%
Other revenue	15 346	760	5.0%	556	3.6%	1 316	8.6%	5 561	16.2%	(90.0%)
Government - operating	815 817	-	-	-	-	-	-	73 892	12.9%	(100.0%)
Government - capital	690 166	-	-	-	-	-	-	201 750	19.3%	(100.0%)
Interest	14 800	4 312	29.1%	5 374	36.3%	9 686	65.4%	5 177	93.8%	3.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(881 631)	(525 486)	59.6%	(231 132)	26.2%	(756 618)	85.8%	(252 946)	121.5%	(8.6%)
Suppliers and employees	(877 531)	(524 299)	59.7%	(229 937)	26.2%	(754 236)	85.9%	(251 098)	122.2%	(8.4%)
Finance charges	(1 100)	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 000)	(1 187)	39.6%	(1 195)	39.8%	(2 382)	79.4%	(1 848)	59.8%	(35.4%)
Net Cash from/(used) Operating Activities	691 640	(510 098)	(73.8%)	(169 980)	(24.6%)	(680 079)	(98.3%)	42 430	(39.0%)	(500.6%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(650 166)	(69 248)	10.7%	(68 720)	10.6%	(137 968)	21.2%	(109 653)	12.6%	(37.3%)
Capital assets	(650 166)	(69 248)	10.7%	(68 720)	10.6%	(137 968)	21.2%	(109 653)	12.6%	(37.3%)
Net Cash from/(used) Investing Activities	(650 166)	(69 248)	10.7%	(68 720)	10.6%	(137 968)	21.2%	(109 653)	12.6%	(37.3%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 100)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 100)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 100)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	40 374	(579 346)	(1 435.0%)	(238 700)	(591.2%)	(818 046)	(2 026.2%)	(67 223)	(6 129.4%)	255.1%
Cash/cash equivalents at the year begin:	127 881	914	.7%	(578 432)	(452.3%)	914	.7%	(497 991)	.8%	16.2%
Cash/cash equivalents at the year end:	168 255	(578 432)	(343.8%)	(817 133)	(485.7%)	(817 133)	(485.7%)	(565 214)	(474.0%)	44.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 429	7.5%	4 624	3.3%	4 629	3.3%	118 534	85.8%	138 217	100.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1	(.5%)	0	-	0	(.2%)	(174)	100.7%	(172)	(.1%)	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(911)	100.0%	(911)	(.7%)	-	-	-	-
Total By Income Source	10 430	7.6%	4 624	3.4%	4 630	3.4%	117 450	85.6%	137 133	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	624	14.0%	158	3.5%	299	6.7%	3 387	75.8%	4 469	3.3%	-	-	-	-
Commercial	3 326	13.8%	1 506	6.2%	1 473	6.1%	17 805	73.8%	24 110	17.6%	-	-	-	-
Households	6 481	6.0%	2 959	2.7%	2 857	2.6%	96 257	88.7%	108 554	79.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	10 430	7.6%	4 624	3.4%	4 630	3.4%	117 450	85.6%	137 133	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2 988	100.0%	-	-	-	-	-	-	2 988	4.1%
Bulk Water	23 650	100.0%	-	-	-	-	-	-	23 650	32.5%
PAYE deductions	4 068	100.0%	-	-	-	-	-	-	4 068	5.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 499	100.0%	-	-	-	-	-	-	2 499	3.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	32 905	83.2%	3 481	8.8%	3 153	8.0%	-	-	39 538	54.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	66 110	90.9%	3 481	4.8%	3 153	4.3%	-	-	72 743	100.0%

Contact Details

Municipal Manager	Ms Mapule Mokoko	013 262 7312
Financial Manager	Mr Charles Malema (Acting)	013 262 7675

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	367 334	6 236	1.7%	170 564	46.4%	176 800	48.1%	91 439	54.9%	86.5%
Property rates	45 751	386	.8%	65 210	142.5%	65 596	143.4%	1 478	(3.2%)	4 312.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	26 800	1 691	6.3%	7 370	27.5%	9 062	33.8%	5 132	23.8%	43.6%
Service charges - water revenue	6 989	298	4.3%	1 209	17.3%	1 507	21.6%	1 995	49.1%	(39.4%)
Service charges - sanitation revenue	7 028	642	9.1%	1 932	27.5%	2 574	36.6%	1 699	34.5%	13.7%
Service charges - refuse revenue	6 497	610	9.4%	1 827	28.1%	2 438	37.5%	1 578	39.9%	15.8%
Service charges - other	-	-	-	1	-	1	-	0	-	602.0%
Rental of facilities and equipment	1 960	148	7.5%	433	22.1%	581	29.6%	534	82.7%	(18.9%)
Interest earned - external investments	2 486	-	-	1 716	69.0%	1 716	69.0%	-	-	(100.0%)
Interest earned - outstanding debtors	19 876	2 090	10.5%	10 644	53.6%	12 734	64.1%	6 149	42.8%	73.1%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 938	2	.1%	825	42.6%	827	42.7%	41	30.1%	1 895.2%
Licences and permits	-	1	-	-	-	1	-	345	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	244 185	33	-	78 023	32.0%	78 055	32.0%	72 368	71.8%	7.8%
Other own revenue	3 823	327	8.5%	1 254	32.8%	1 580	41.3%	120	(72.3%)	944.3%
Gains on disposal of PPE	-	8	-	120	-	128	-	-	-	(100.0%)
Operating Expenditure	381 928	20 010	5.2%	56 579	14.8%	76 590	20.1%	77 881	35.6%	(27.4%)
Employee related costs	132 212	11 574	8.8%	34 450	26.1%	46 024	34.8%	32 455	59.4%	6.1%
Remuneration of councillors	16 128	1 274	7.9%	3 844	23.8%	5 119	31.7%	3 547	41.9%	8.4%
Debt impairment	33 678	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	36 930	-	-	-	-	-	-	-	-	-
Finance charges	978	-	-	-	-	-	-	-	.6%	-
Bulk purchases	60 253	1 150	1.9%	3 829	6.4%	4 978	8.3%	16 049	52.9%	(76.1%)
Other Materials	12 565	956	7.6%	1 275	10.1%	2 231	17.8%	3 601	31.8%	(64.6%)
Contracted services	30 956	2 691	8.7%	8 559	27.7%	11 250	36.3%	11 856	65.8%	(27.8%)
Transfers and grants	-	3	-	-	-	3	-	154	-	(100.0%)
Other expenditure	58 228	2 362	4.1%	4 622	7.9%	6 984	12.0%	10 220	22.4%	(54.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(14 594)	(13 775)		113 985		100 210		13 558		
Transfers recognised - capital	-	-	-	-	-	-	-	12 500	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(14 594)	(13 775)		113 985		100 210		26 058		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(14 594)	(13 775)		113 985		100 210		26 058		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(14 594)	(13 775)		113 985		100 210		26 058		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(14 594)	(13 775)		113 985		100 210		26 058		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	120 602	25 224	20.9%	22 923	19.0%	48 147	39.9%	17 448	37.9%	31.4%
National Government	120 602	25 224	20.9%	9 705	8.0%	34 929	29.0%	17 448	37.9%	(44.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	120 602	25 224	20.9%	9 705	8.0%	34 929	29.0%	17 448	37.9%	(44.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	13 218	-	13 218	-	-	-	(100.0%)
Capital Expenditure Standard Classification	120 602	25 224	20.9%	22 923	19.0%	48 147	39.9%	17 448	37.9%	31.4%
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	25 374	-	-	-	-	-	-	-	-	-
Community & Social Services	13 687	-	-	-	-	-	-	-	-	-
Sport And Recreation	11 687	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	28 000	3 215	11.5%	4 767	17.0%	7 982	28.5%	2 874	-	65.9%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	28 000	3 215	11.5%	4 767	17.0%	7 982	28.5%	2 874	-	65.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	67 228	21 709	32.3%	18 155	27.0%	39 864	59.3%	14 575	24.0%	24.6%
Electricity	958	5 809	606.4%	3 280	342.4%	9 089	948.8%	1 778	148.2%	84.5%
Water	38 500	5 700	14.8%	14 262	37.0%	19 962	51.9%	9 022	15.9%	58.1%
Waste Water Management	27 770	10 200	36.7%	613	2.2%	10 813	38.9%	3 775	22.6%	(83.8%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	300	-	-	-	300	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	416 246	152 026	36.5%	143 252	34.4%	295 278	70.9%	145 834	74.1%	(1.8%)
Property rates, penalties and collection charges	25 163	2 307	9.2%	6 663	26.5%	8 970	35.6%	13 500	69.4%	(50.6%)
Service charges	34 223	3 228	9.4%	5 818	17.0%	9 046	26.4%	5 656	35.4%	2.9%
Other revenue	6 055	5 307	87.7%	13 393	221.2%	18 700	308.8%	1 040	71.0%	1 188.0%
Government - operating	244 185	63	-	77 915	31.9%	77 978	31.9%	72 438	71.8%	7.6%
Government - capital	102 145	139 030	136.1%	36 877	36.1%	175 907	172.2%	47 050	80.6%	(21.6%)
Interest	4 474	2 090	46.7%	2 587	57.8%	4 677	104.5%	6 149	510.7%	(57.9%)
Dividends	-	-		-		-		-	-	
Payments	(311 320)	(40 572)	13.0%	(102 470)	32.9%	(143 042)	45.9%	(90 696)	67.1%	13.0%
Suppliers and employees	(192 838)	(40 570)	21.0%	(102 470)	53.1%	(143 039)	74.2%	(90 542)	67.3%	13.2%
Finance charges	(60 253)	-	-	-	-	-	-	-	-	-
Transfers and grants	(58 228)	(3)	-	-	-	(3)	-	(154)	-	(100.0%)
Net Cash from/(used) Operating Activities	104 926	111 454	106.2%	40 782	38.9%	152 236	145.1%	55 137	91.9%	(26.0%)
Cash Flow from Investing Activities										
Receipts	-	69	-	-	-	69	-	-	-	-
Proceeds on disposal of PPE	-	69	-	-	-	69	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(102 145)	(91 312)	89.4%	(22 955)	22.5%	(114 266)	111.9%	(34 520)	49.5%	(33.5%)
Capital assets	(102 145)	(91 312)	89.4%	(22 955)	22.5%	(114 266)	111.9%	(34 520)	49.5%	(33.5%)
Net Cash from/(used) Investing Activities	(102 145)	(91 243)	89.3%	(22 955)	22.5%	(114 198)	111.8%	(34 520)	49.5%	(33.5%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 781	20 211	726.8%	17 827	641.1%	38 038	1 367.9%	20 617	1 913.4%	(13.5%)
Cash/cash equivalents at the year begin:	3 933	398	10.1%	20 609	524.0%	398	10.1%	32 300	269.9%	(36.2%)
Cash/cash equivalents at the year end:	6 714	20 609	307.0%	38 436	572.5%	38 436	572.5%	52 917	1 317.3%	(27.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	356	11.9%	230	7.7%	347	11.6%	2 056	68.8%	2 989	.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 514	13.4%	1 228	10.9%	706	6.3%	7 826	69.4%	11 275	2.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 213	3.1%	10 055	3.4%	9 949	3.4%	267 671	90.2%	296 888	74.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	915	2.3%	790	2.0%	742	1.8%	37 957	93.9%	40 404	10.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	866	2.7%	748	2.3%	692	2.1%	30 304	92.9%	32 610	8.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	417	3.1%	406	3.1%	398	3.0%	12 030	90.8%	13 252	3.3%	-	-	-	-
Total By Income Source	13 281	3.3%	13 458	3.4%	12 834	3.2%	357 844	90.0%	397 417	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 816	5.8%	3 445	5.2%	2 893	4.4%	55 529	84.5%	65 683	16.5%	-	-	-	-
Commercial	4 637	9.3%	4 511	9.0%	4 436	8.9%	36 516	72.9%	50 100	12.6%	-	-	-	-
Households	4 557	1.7%	5 324	2.0%	5 335	2.0%	252 781	94.3%	267 997	67.4%	-	-	-	-
Other	271	2.0%	178	1.3%	171	1.3%	13 018	95.5%	13 637	3.4%	-	-	-	-
Total By Customer Group	13 281	3.3%	13 458	3.4%	12 834	3.2%	357 844	90.0%	397 417	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	4 810	18.2%	4 343	16.5%	370	1.4%	16 867	63.9%	26 390	52.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 929	17.6%	4 033	36.8%	2 987	27.3%	2 013	18.4%	10 961	21.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	791	44.6%	983	55.4%	-	-	-	-	1 775	3.5%
Other	7 527	66.6%	2 515	22.3%	1 051	9.3%	203	1.8%	11 296	22.4%
Total	15 057	29.9%	11 874	23.5%	4 409	8.7%	19 083	37.8%	50 422	100.0%

Contact Details

Municipal Manager	Mr Dlamini M	017 843 4038
Financial Manager	Mr MJ Nhlabathi	017 843 4028

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	587 000	164 646	28.0%	141 700	24.1%	306 346	52.2%	57 855	42.6%	144.9%
Property rates	91 895	23 387	25.4%	23 399	25.5%	46 786	50.9%	13 660	46.9%	71.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	225 446	51 976	23.1%	45 019	20.0%	96 995	43.0%	31 269	43.0%	44.0%
Service charges - water revenue	52 393	15 128	28.9%	14 060	26.8%	29 188	55.7%	6 788	34.8%	107.1%
Service charges - sanitation revenue	23 699	6 016	25.4%	6 034	25.5%	12 051	50.8%	3 531	43.0%	70.9%
Service charges - refuse revenue	19 823	5 250	26.5%	5 218	26.3%	10 468	52.8%	3 050	42.7%	71.1%
Service charges - other	2 562	1 088	42.5%	1 976	77.1%	3 064	119.6%	266	6.5%	642.7%
Rental of facilities and equipment	2 387	536	22.5%	689	28.9%	1 225	51.3%	395	40.3%	74.4%
Interest earned - external investments	900	-	-	-	-	-	-	(10 113)	27.1%	(100.0%)
Interest earned - outstanding debtors	22 500	5 303	23.6%	5 663	25.2%	10 966	48.7%	3 721	41.9%	52.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	5 736	2	-	1	-	4	.1%	2 183	141.3%	(99.9%)
Licences and permits	3 671	260	7.1%	-	-	260	7.1%	609	30.8%	(100.0%)
Agency services	7 200	575	8.0%	-	-	575	8.0%	1 092	37.1%	(100.0%)
Transfers recognised - operational	129 007	52 755	40.9%	40 890	31.7%	93 645	72.6%	0	49.6%	32 711 900.0%
Other own revenue	(1 318)	1 669	(126.6%)	(1 686)	127.9%	(17)	1.3%	1 089	17.2%	(254.9%)
Gains on disposal of PPE	1 100	700	63.6%	436	39.6%	1 136	103.3%	316	129.8%	38.1%
Operating Expenditure	738 224	97 447	13.2%	193 756	26.2%	291 203	39.4%	66 760	30.6%	190.2%
Employee related costs	168 077	38 099	22.7%	39 172	23.3%	77 271	46.0%	24 509	38.7%	59.8%
Remuneration of councillors	13 090	2 909	22.2%	3 287	25.1%	6 196	47.3%	1 924	39.3%	70.9%
Debt impairment	68 507	-	-	34 254	50.0%	34 254	50.0%	-	-	(100.0%)
Depreciation and asset impairment	85 982	-	-	42 991	50.0%	42 991	50.0%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	247 520	26 675	10.8%	40 212	16.2%	66 887	27.0%	27 025	45.4%	48.8%
Other Materials	33 215	5 411	16.3%	8 417	25.3%	13 828	41.6%	2 782	27.6%	202.5%
Contracted services	71 343	12 426	17.4%	15 915	22.3%	28 340	39.7%	4 413	34.0%	260.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	50 489	11 927	23.6%	9 509	18.8%	21 436	42.5%	6 107	37.3%	55.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(151 224)	67 199		(52 056)		15 143		(8 905)		
Transfers recognised - capital	69 564	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(81 660)	67 199		(52 056)		15 143		(8 905)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(81 660)	67 199		(52 056)		15 143		(8 905)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(81 660)	67 199		(52 056)		15 143		(8 905)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(81 660)	67 199		(52 056)		15 143		(8 905)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	76 564	4 680	6.1%	6 551	8.6%	11 231	14.7%	3 254	3.9%	101.3%
National Government	69 564	4 489	6.5%	6 521	9.4%	11 010	15.8%	3 254	5.8%	100.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	69 564	4 489	6.5%	6 521	9.4%	11 010	15.8%	3 254	5.8%	100.4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 000	191	2.7%	29	.4%	220	3.1%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	76 564	4 680	6.1%	6 551	8.6%	11 231	14.7%	3 254	3.9%	101.3%
Governance and Administration	6 900	191	2.8%	29	.4%	220	3.2%	-	-	(100.0%)
Executive & Council	6 900	191	2.8%	29	.4%	220	3.2%	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	869	-	804	-	1 672	-	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	869	-	804	-	1 672	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	100	597	597.0%	2 716	2 715.9%	3 313	3 313.0%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	100	597	597.0%	2 716	2 715.9%	3 313	3 313.0%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	69 564	3 023	4.3%	3 002	4.3%	6 025	8.7%	3 254	5.8%	(7.7%)
Electricity	12 000	3 023	25.2%	2 720	22.7%	5 743	47.9%	1 917	17.5%	41.9%
Water	57 564	-	-	-	-	-	-	1 337	2.8%	(100.0%)
Waste Water Management	-	-	-	282	-	282	-	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	598 644	145 963	24.4%	118 471	19.8%	264 434	44.2%	166 794	63.7%	(29.0%)
Property rates, penalties and collection charges	74 761	15 545	20.8%	19 038	25.5%	34 583	46.3%	19 971	66.3%	(4.7%)
Service charges	303 953	61 739	20.3%	49 889	16.4%	111 628	36.7%	70 568	56.7%	(29.3%)
Other revenue	19 478	3 415	17.5%	1 946	10.0%	5 361	27.5%	4 949	27.1%	(60.7%)
Government - operating	129 007	51 289	39.8%	40 890	31.7%	92 179	71.5%	35 279	78.7%	15.9%
Government - capital	69 420	13 712	19.8%	6 000	8.6%	19 712	28.4%	38 738	63.4%	(84.5%)
Interest	2 025	262	13.0%	708	35.0%	971	47.9%	(4 208)	169.3%	(116.8%)
Dividends	-	-		-	-	-	-	1 496	-	(100.0%)
Payments	(650 734)	(98 815)	15.2%	(197 461)	30.3%	(296 276)	45.5%	(100 852)	46.2%	95.8%
Suppliers and employees	(650 134)	(98 801)	15.2%	(197 450)	30.4%	(296 251)	45.6%	(97 048)	46.1%	103.5%
Finance charges	(600)	(14)	2.4%	(11)	1.8%	(25)	4.2%	(3 804)	47.0%	(99.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(52 091)	47 148	(90.5%)	(78 990)	151.6%	(31 843)	61.1%	65 942	2 011.3%	(219.8%)
Cash Flow from Investing Activities										
Receipts	902	700	77.6%	(20)	(2.2%)	680	75.4%	-	-	(100.0%)
Proceeds on disposal of PPE	902	700	77.6%	(20)	(2.2%)	680	75.4%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(55 536)	-	-	(4 487)	8.1%	(4 487)	8.1%	(13 696)	26.2%	(67.2%)
Capital assets	(55 536)	-	-	(4 487)	8.1%	(4 487)	8.1%	(13 696)	26.2%	(67.2%)
Net Cash from/(used) Investing Activities	(54 634)	700	(1.3%)	(4 507)	8.2%	(3 807)	7.0%	(13 696)	26.4%	(67.1%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(2 320)	(35)	1.5%	(142)	6.1%	(177)	7.6%	(1 220)	109.7%	(88.4%)
Repayment of borrowing	(2 320)	(35)	1.5%	(142)	6.1%	(177)	7.6%	(1 220)	109.7%	(88.4%)
Net Cash from/(used) Financing Activities	(2 320)	(35)	1.5%	(142)	6.1%	(177)	7.6%	(1 220)	109.7%	(88.4%)
Net Increase/(Decrease) in cash held	(109 045)	47 813	(43.8%)	(83 639)	76.7%	(35 826)	32.9%	51 025	(127.8%)	(263.9%)
Cash/cash equivalents at the year begin:	15 484	19 179	123.9%	66 992	432.7%	19 179	123.9%	23 798	(8.8%)	181.5%
Cash/cash equivalents at the year end:	(93 561)	66 992	(71.6%)	(16 647)	17.8%	(16 647)	17.8%	74 824	(108.6%)	(122.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 218	10.7%	2 725	3.5%	2 139	2.8%	63 984	83.0%	77 066	17.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	15 340	20.9%	2 076	2.8%	1 860	2.5%	54 279	73.8%	73 554	16.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 147	15.7%	2 563	4.0%	2 284	3.5%	49 626	76.8%	64 620	14.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	3 243	7.3%	919	2.1%	837	1.9%	39 140	88.7%	44 139	10.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 981	6.6%	845	1.9%	762	1.7%	40 901	89.9%	45 490	10.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 987	3.8%	1 843	1.7%	1 792	1.7%	97 742	92.8%	105 364	23.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 889	5.7%	1 229	3.7%	592	1.8%	29 619	88.9%	33 329	7.5%	-	-	-	-
Total By Income Source	45 805	10.3%	12 199	2.8%	10 266	2.3%	375 291	84.6%	443 562	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 856	11.4%	1 915	11.8%	1 645	10.1%	10 825	66.7%	16 242	3.7%	-	-	-	-
Commercial	20 857	20.3%	2 388	2.3%	2 135	2.1%	77 157	75.2%	102 536	23.1%	-	-	-	-
Households	21 355	7.0%	7 174	2.3%	6 062	2.0%	271 707	88.7%	306 298	69.1%	-	-	-	-
Other	1 737	9.4%	723	3.9%	424	2.3%	15 602	84.4%	18 486	4.2%	-	-	-	-
Total By Customer Group	45 805	10.3%	12 199	2.8%	10 266	2.3%	375 291	84.6%	443 562	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	13 657	8.9%	-	-	62 944	41.1%	76 671	50.0%	153 272	31.8%
Bulk Water	-	-	-	-	-	-	307 477	100.0%	307 477	63.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 654	44.6%	1 997	11.6%	2 000	11.7%	5 494	32.0%	17 145	3.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 762	37.3%	1 018	21.6%	908	19.2%	1 033	21.9%	4 720	1.0%
Total	23 072	4.8%	3 015	.6%	65 852	13.6%	390 674	80.9%	482 613	100.0%

Contact Details

Municipal Manager	Mr Z.T. Shongwe	017 801 3753
Financial Manager	Ms M.M.P. Matsheka	017 801 3502

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	395 871	126 100	31.9%	119 450	30.2%	245 549	62.0%	102 026	60.4%	17.1%
Property rates	44 252	10 530	23.8%	10 136	22.9%	20 666	46.7%	10 148	53.5%	(.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	93 761	15 088	16.1%	48 193	51.4%	63 280	67.5%	22 305	47.6%	116.1%
Service charges - water revenue	15 926	4 572	28.7%	8 241	51.7%	12 813	80.5%	3 945	63.3%	108.9%
Service charges - sanitation revenue	8 454	2 207	26.1%	2 505	29.6%	4 711	55.7%	1 885	50.1%	32.9%
Service charges - refuse revenue	9 235	2 442	26.4%	2 599	28.1%	5 041	54.6%	2 163	52.1%	20.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	693	144	20.7%	164	23.7%	308	44.4%	183	38.9%	(10.1%)
Interest earned - external investments	947	235	24.8%	119	12.6%	354	37.4%	68	17.0%	74.3%
Interest earned - outstanding debtors	10 574	3 873	36.6%	4 075	38.5%	7 948	75.2%	2 969	50.4%	37.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	761	129	16.9%	104	13.7%	233	30.6%	74	16.5%	41.7%
Licences and permits	37	33	89.1%	-	-	33	89.1%	3	60.1%	(100.0%)
Agency services	6 458	-	-	-	-	-	-	1 850	54.6%	(100.0%)
Transfers recognised - operational	174 112	71 780	41.2%	56 704	32.6%	128 484	73.8%	52 166	71.3%	8.7%
Other own revenue	27 159	15 066	55.5%	(13 389)	(49.3%)	1 676	6.2%	3 888	65.9%	(444.3%)
Gains on disposal of PPE	3 500	-	-	-	-	-	-	379	-	(100.0%)
Operating Expenditure	479 434	109 010	22.7%	114 784	23.9%	223 793	46.7%	81 888	39.1%	40.2%
Employee related costs	132 739	39 146	29.5%	38 251	28.8%	77 396	58.3%	31 025	53.8%	23.3%
Remuneration of councillors	14 653	3 042	20.8%	3 027	20.7%	6 069	41.4%	3 321	59.3%	(8.8%)
Debt impairment	30 313	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	75 080	-	-	-	-	-	-	-	-	-
Finance charges	266	-	-	3 250	1 223.9%	3 250	1 223.9%	-	-	(100.0%)
Bulk purchases	110 194	38 445	34.9%	35 147	31.9%	73 592	66.8%	12 179	40.4%	188.6%
Other Materials	17 497	-	-	-	-	-	-	3 632	58.7%	(100.0%)
Contracted services	27 002	10 307	38.2%	14 330	53.1%	24 638	91.2%	9 787	52.3%	46.4%
Transfers and grants	12 728	1 340	10.5%	2 315	18.2%	3 655	28.7%	2 601	42.6%	(11.0%)
Other expenditure	58 964	16 730	28.4%	18 463	31.3%	35 193	59.7%	19 345	65.8%	(4.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(83 563)	17 090		4 666		21 756		20 137		
Transfers recognised - capital	75 166	-	-	-	-	-	-	66 000	80.6%	(100.0%)
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets	2 100	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(6 297)	17 090		4 666		21 756		86 137		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(6 297)	17 090		4 666		21 756		86 137		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(6 297)	17 090		4 666		21 756		86 137		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(6 297)	17 090		4 666		21 756		86 137		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	77 266	15 358	19.9%	37 342	48.3%	52 700	68.2%	85 069	121.5%	(56.1%)
National Government	75 166	14 988	19.9%	26 897	35.8%	41 885	55.7%	28 658	68.6%	(6.1%)
Provincial Government	-	-	-	-	-	-	-	50 110	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	4 000	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	75 166	14 988	19.9%	26 897	35.8%	41 885	55.7%	82 768	134.6%	(67.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 100	370	17.6%	10 445	497.4%	10 815	515.0%	2 301	23.7%	353.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	77 266	15 358	19.9%	37 342	48.3%	52 700	68.2%	85 069	121.5%	(56.1%)
Governance and Administration	2 100	370	17.6%	1 464	69.7%	1 834	87.3%	139	23.0%	953.8%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 150	370	32.2%	1 238	107.7%	1 608	139.8%	135	30.4%	814.9%
Corporate Services	950	-	-	226	23.8%	226	23.8%	4	.7%	6 178.8%
Community and Public Safety	-	-	-	-	-	-	-	1 634	103.7%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	1 634	176.6%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 808	6 915	23.2%	12 904	43.3%	19 818	66.5%	352	10.5%	3 568.6%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	29 808	6 915	23.2%	12 904	43.3%	19 818	66.5%	352	10.9%	3 568.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	45 358	8 073	17.8%	22 974	50.7%	31 047	68.5%	82 944	161.2%	(72.3%)
Electricity	4 000	1 754	43.8%	7 157	178.9%	8 911	222.8%	4 572	47.1%	56.5%
Water	41 358	291	.7%	13 790	33.3%	14 081	34.0%	74 985	184.7%	(81.6%)
Waste Water Management	-	6 029	-	2 027	-	8 055	-	3 387	377.3%	(40.2%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	420 400	126 100	30.0%	190 858	45.4%	316 958	75.4%	207 131	84.9%	(7.9%)
Property rates, penalties and collection charges	30 313	10 530	34.7%	10 136	33.4%	20 666	68.2%	10 148	71.8%	(.1%)
Service charges	103 120	24 309	23.6%	61 591	59.7%	85 900	83.3%	30 298	58.2%	103.3%
Other revenue	35 906	15 371	42.8%	(13 121)	(36.5%)	2 251	6.3%	5 998	59.1%	(318.8%)
Government - operating	174 112	71 780	41.2%	56 704	32.6%	128 484	73.8%	52 166	71.3%	8.7%
Government - capital	75 166	-	-	71 354	94.9%	71 354	94.9%	105 484	156.2%	(32.4%)
Interest	1 783	4 109	230.4%	4 194	235.2%	8 303	465.6%	3 037	288.0%	38.1%
Dividends	-	-		-		-		-		
Payments	(367 405)	(109 010)	29.7%	(114 784)	31.2%	(223 793)	60.9%	(81 888)	51.4%	40.2%
Suppliers and employees	(354 411)	(107 670)	30.4%	(109 219)	30.8%	(216 888)	61.2%	(79 288)	51.9%	37.7%
Finance charges	(266)	-	-	(3 250)	1 223.9%	(3 250)	1 223.9%	-	-	(100.0%)
Transfers and grants	(12 728)	(1 340)	10.5%	(2 315)	18.2%	(3 655)	28.7%	(2 601)	42.6%	(11.0%)
Net Cash from/(used) Operating Activities	52 995	17 090	32.2%	76 075	143.5%	93 164	175.8%	125 243	209.9%	(39.3%)
Cash Flow from Investing Activities										
Receipts	3 500	-	-	-	-	-	-	379	-	(100.0%)
Proceeds on disposal of PPE	3 500	-	-	-	-	-	-	379	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(77 266)	(15 358)	19.9%	(37 342)	48.3%	(52 700)	68.2%	(85 069)	121.5%	(56.1%)
Capital assets	(77 266)	(15 358)	19.9%	(37 342)	48.3%	(52 700)	68.2%	(85 069)	121.5%	(56.1%)
Net Cash from/(used) Investing Activities	(73 766)	(15 358)	20.8%	(37 342)	50.6%	(52 700)	71.4%	(84 690)	121.0%	(55.9%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(875)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(875)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(875)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(21 646)	1 732	(8.0%)	38 733	(178.9%)	40 465	(186.9%)	40 552	(854.2%)	(4.5%)
Cash/cash equivalents at the year begin:	3 408	4 026	118.1%	5 758	169.0%	4 026	118.1%	29 585	5.7%	(80.5%)
Cash/cash equivalents at the year end:	(18 238)	5 758	(31.6%)	44 491	(244.0%)	44 491	(244.0%)	70 138	278.3%	(36.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 614	4.9%	3 823	11.7%	820	2.5%	26 453	80.9%	32 709	13.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	4 445	19.3%	3 102	13.4%	1 051	4.6%	14 479	62.7%	23 077	9.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 053	6.0%	2 589	5.1%	2 056	4.1%	42 915	84.8%	50 613	21.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	673	3.3%	636	3.1%	544	2.7%	18 566	90.9%	20 420	8.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	842	2.4%	794	2.2%	724	2.1%	32 949	93.3%	35 310	14.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	54	4.7%	43	3.7%	39	3.4%	1 013	88.1%	1 150	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	1 363	4.8%	1 348	4.8%	1 332	4.7%	24 136	85.7%	28 180	11.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 116	8.4%	2 375	4.8%	2 822	5.8%	39 680	81.0%	48 994	20.4%	-	-	-	-
Total By Income Source	16 161	6.7%	14 711	6.1%	9 388	3.9%	200 192	83.3%	240 452	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	950	18.7%	117	2.3%	571	11.2%	3 450	67.8%	5 088	2.1%	-	-	-	-
Commercial	4 387	19.9%	2 764	12.5%	1 024	4.6%	13 892	63.0%	22 067	9.2%	-	-	-	-
Households	9 144	5.2%	10 067	5.7%	6 440	3.7%	149 845	85.4%	175 496	73.0%	-	-	-	-
Other	1 680	4.4%	1 762	4.7%	1 353	3.6%	33 004	87.3%	37 800	15.7%	-	-	-	-
Total By Customer Group	16 161	6.7%	14 711	6.1%	9 388	3.9%	200 192	83.3%	240 452	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	8 224	15.9%	8 592	16.6%	8 463	16.4%	26 383	51.1%	51 662	44.5%
Bulk Water	11 225	100.0%	-	-	-	-	-	-	11 225	9.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	53 208	100.0%	-	-	-	-	-	-	53 208	45.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	72 657	62.6%	8 592	7.4%	8 463	7.3%	26 383	22.7%	116 095	100.0%

Contact Details

Municipal Manager	Mr MJS Mabuza	017 826 8101
Financial Manager	Mr ST Thobela	017 826 8157

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	284 404	93 675	32.9%	64 206	22.6%	157 881	55.5%	72 481	53.0%	(11.4%)
Property rates	42 839	16 095	37.6%	7 320	17.1%	23 415	54.7%	6 524	59.8%	12.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	50 257	13 772	27.4%	11 307	22.5%	25 079	49.9%	13 474	36.7%	(16.1%)
Service charges - water revenue	32 951	7 012	21.3%	6 461	19.6%	13 473	40.9%	6 606	28.3%	(2.2%)
Service charges - sanitation revenue	13 552	3 388	25.0%	3 394	25.0%	6 782	50.0%	3 186	50.7%	6.5%
Service charges - refuse revenue	7 951	2 026	25.5%	2 152	27.1%	4 178	52.5%	1 866	43.8%	15.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	27	6	22.9%	6	21.7%	12	44.6%	6	35.9%	(.7%)
Interest earned - external investments	3 986	623	15.6%	1 614	40.5%	2 237	56.1%	1 177	63.8%	37.2%
Interest earned - outstanding debtors	23 892	7 458	31.2%	8 122	34.0%	15 580	65.2%	5 587	90.9%	45.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	50	20	39.8%	14	27.8%	34	67.7%	19	(16.2%)	(26.7%)
Licences and permits	9 532	2 833	29.7%	1 041	10.9%	3 874	40.6%	2 825	-	(63.1%)
Agency services	-	-	-	-	-	-	-	2 186	103.8%	(100.0%)
Transfers recognised - operational	96 584	39 957	41.4%	22 436	23.2%	62 393	64.6%	28 181	59.7%	(20.4%)
Other own revenue	2 782	485	17.4%	339	12.2%	825	29.6%	845	125.4%	(59.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	304 743	48 777	16.0%	51 625	16.9%	100 402	32.9%	83 643	44.5%	(38.3%)
Employee related costs	77 115	18 305	23.7%	17 617	22.8%	35 922	46.6%	17 586	44.8%	.2%
Remuneration of councillors	7 587	1 739	22.9%	1 779	23.5%	3 519	46.4%	1 557	43.7%	14.3%
Debt impairment	66 398	(237)	(.4%)	259	.4%	22	-	16 028	33.2%	(98.4%)
Depreciation and asset impairment	36 484	-	-	-	-	-	-	17 783	59.2%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	(.1%)	-
Bulk purchases	54 868	13 301	24.2%	15 935	29.0%	29 236	53.3%	9 462	37.4%	68.4%
Other Materials	12 535	3 688	29.4%	3 706	29.6%	7 394	59.0%	3 850	37.5%	(3.7%)
Contracted services	11 622	3 946	34.0%	3 632	31.3%	7 578	65.2%	2 661	39.7%	36.5%
Transfers and grants	9 969	1 754	17.6%	2 093	21.0%	3 847	38.6%	2 972	66.0%	(29.6%)
Other expenditure	28 164	6 282	22.3%	6 602	23.4%	12 884	45.7%	11 745	64.4%	(43.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(20 339)	44 897		12 581		57 478		(11 162)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(20 339)	44 897		12 581		57 478		(11 162)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(20 339)	44 897		12 581		57 478		(11 162)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(20 339)	44 897		12 581		57 478		(11 162)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(20 339)	44 897		12 581		57 478		(11 162)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	30 959	4 769	15.4%	10 128	32.7%	14 897	48.1%	1 506	15.2%	572.6%
National Government	30 959	4 769	15.4%	10 128	32.7%	14 897	48.1%	1 506	17.9%	572.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 959	4 769	15.4%	10 128	32.7%	14 897	48.1%	1 506	17.9%	572.6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	30 959	4 769	15.4%	10 128	32.7%	14 897	48.1%	1 506	15.2%	572.6%
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	500	-	-	-	-	-	-	-	-	-
Community & Social Services	500	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	30 459	4 769	15.7%	10 128	33.3%	14 897	48.9%	1 506	15.5%	572.6%
Electricity	11 483	1 347	11.7%	3 336	29.1%	4 683	40.8%	1 474	11.2%	126.4%
Water	6 500	1 000	15.4%	1 936	29.8%	2 936	45.2%	-	1.2%	(100.0%)
Waste Water Management	12 476	2 422	19.4%	4 855	38.9%	7 277	58.3%	32	39.9%	14 976.8%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	236 833	73 722	31.1%	58 532	24.7%	132 254	55.8%	77 202	58.8%	(24.2%)
Property rates, penalties and collection charges	21 419	5 783	27.0%	4 758	22.2%	10 541	49.2%	4 301	42.9%	10.6%
Service charges	66 716	12 713	19.1%	13 910	20.9%	26 623	39.9%	17 129	41.2%	(18.8%)
Other revenue	12 391	3 311	26.7%	1 475	11.9%	4 787	38.6%	5 889	123.2%	(74.9%)
Government - operating	96 584	40 383	41.8%	23 201	24.0%	63 584	65.8%	31 193	62.8%	(25.6%)
Government - capital	30 959	10 327	33.4%	13 150	42.5%	23 477	75.8%	16 911	71.1%	(22.2%)
Interest	8 764	1 206	13.8%	2 037	23.2%	3 243	37.0%	1 779	69.5%	14.5%
Dividends	-	-		-		-		-		
Payments	(201 861)	(48 527)	24.0%	(51 366)	25.4%	(99 893)	49.5%	(49 831)	45.3%	3.1%
Suppliers and employees	(191 891)	(46 774)	24.4%	(49 272)	25.7%	(96 046)	50.1%	(46 859)	44.8%	5.2%
Finance charges	-	-	-	-	-	-	-	-	(.1%)	-
Transfers and grants	(9 969)	(1 754)	17.6%	(2 093)	21.0%	(3 847)	38.6%	(2 972)	66.0%	(29.6%)
Net Cash from/(used) Operating Activities	34 972	25 195	72.0%	7 166	20.5%	32 362	92.5%	27 371	144.6%	(73.8%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(30 959)	(3 873)	12.5%	(10 128)	32.7%	(14 001)	45.2%	(1 506)	5.9%	572.6%
Capital assets	(30 959)	(3 873)	12.5%	(10 128)	32.7%	(14 001)	45.2%	(1 506)	5.9%	572.6%
Net Cash from/(used) Investing Activities	(30 959)	(3 873)	12.5%	(10 128)	32.7%	(14 001)	45.2%	(1 506)	5.9%	572.6%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	4 013	21 322	531.3%	(2 962)	(73.8%)	18 360	457.5%	25 865	(963.4%)	(111.4%)
Cash/cash equivalents at the year begin:	37 640	37 640	100.0%	58 962	156.6%	37 640	100.0%	74 765	125.1%	(21.1%)
Cash/cash equivalents at the year end:	41 653	58 962	141.6%	56 000	134.4%	56 000	134.4%	100 631	254.2%	(44.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	1 742	2.2%	1 305	1.7%	74 788	96.1%	77 835	22.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	1 900	9.8%	2 096	10.8%	15 422	79.4%	19 418	5.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	2 266	4.0%	1 696	3.0%	52 392	93.0%	56 353	16.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	1 056	2.7%	895	2.3%	37 072	95.0%	39 023	11.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	668	3.2%	547	2.6%	19 887	94.2%	21 102	6.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	2 733	3.1%	2 696	3.0%	83 914	93.9%	89 344	25.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	1 076	2.5%	703	1.6%	42 077	95.9%	43 856	12.6%	-	-	-	-
Total By Income Source	-	-	11 441	3.3%	9 939	2.9%	325 552	93.8%	346 932	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	857	3.6%	648	2.7%	22 102	93.6%	23 607	6.8%	-	-	-	-
Commercial	-	-	708	4.3%	387	2.3%	15 440	93.4%	16 536	4.8%	-	-	-	-
Households	-	-	8 948	3.2%	7 776	2.7%	266 151	94.1%	282 876	81.5%	-	-	-	-
Other	-	-	928	3.9%	1 127	4.7%	21 858	91.4%	23 914	6.9%	-	-	-	-
Total By Customer Group	-	-	11 441	3.3%	9 939	2.9%	325 552	93.8%	346 932	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	95	100.0%	-	-	-	-	95	3.0%
Bulk Water	-	-	850	100.0%	-	-	-	-	850	26.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	45	2.0%	0	-	5	.2%	2 213	97.8%	2 264	70.6%
Total	45	1.4%	945	29.5%	5	.2%	2 213	69.0%	3 209	100.0%

Contact Details

Municipal Manager	Mr PB Malebye	017 734 6101
Financial Manager	Ms GNP Ntombela	017 734 6142

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	596 843	167 944	28.1%	90 948	15.2%	258 892	43.4%	120 811	39.7%	(24.7%)
Property rates	68 812	15 847	23.0%	10 279	14.9%	26 126	38.0%	9 125	28.9%	12.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	293 330	66 687	22.7%	40 229	13.7%	106 916	36.4%	63 712	31.3%	(36.9%)
Service charges - water revenue	48 837	15 105	30.9%	8 889	18.2%	23 994	49.1%	5 522	28.3%	61.0%
Service charges - sanitation revenue	22 883	6 263	27.4%	4 245	18.6%	10 509	45.9%	3 465	31.1%	22.5%
Service charges - refuse revenue	14 847	4 148	27.9%	2 637	17.8%	6 785	45.7%	2 342	32.2%	12.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 050	259	12.6%	99	4.9%	359	17.5%	948	197.1%	(89.5%)
Interest earned - external investments	86	-	-	23	26.5%	23	26.5%	-	5.1%	(100.0%)
Interest earned - outstanding debtors	32 268	3 495	10.8%	6 873	21.3%	10 367	32.1%	7 573	47.1%	(9.3%)
Dividends received	-	3 437	-	-	-	3 437	-	-	-	-
Fines	674	87	13.0%	18	2.7%	105	15.6%	182	54.9%	(90.2%)
Licences and permits	-	58	-	-	-	58	-	-	-	-
Agency services	17 001	15 814	93.0%	13 298	78.2%	29 111	171.2%	2 163	160.8%	514.7%
Transfers recognised - operational	92 011	35 933	39.1%	253	.3%	36 186	39.3%	25 264	70.8%	(99.0%)
Other own revenue	4 044	812	20.1%	4 105	101.5%	4 917	121.6%	514	14.9%	698.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	925 995	166 860	18.0%	141 248	15.3%	308 108	33.3%	69 485	24.4%	103.3%
Employee related costs	142 314	41 975	29.5%	29 744	20.9%	71 720	50.4%	6 463	22.0%	360.3%
Remuneration of councillors	10 093	2 849	28.2%	1 776	17.6%	4 625	45.8%	787	36.9%	125.7%
Debt impairment	138 449	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	129 214	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	379 182	95 430	25.2%	76 385	20.1%	171 815	45.3%	43 873	43.6%	74.1%
Other Materials	5 620	2 059	36.6%	3 275	58.3%	5 334	94.9%	1 210	-	170.7%
Contracted services	38 000	6 951	18.3%	16 142	42.5%	23 092	60.8%	6 401	16.9%	152.2%
Transfers and grants	12 759	5	-	72	.6%	77	.6%	-	-	(100.0%)
Other expenditure	70 364	17 591	25.0%	13 854	19.7%	31 445	44.7%	10 752	26.1%	28.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(329 152)	1 084		(50 300)		(49 216)		51 326		
Transfers recognised - capital	-	-	-	2 000	-	2 000	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(329 152)	1 084		(48 300)		(47 216)		51 326		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(329 152)	1 084		(48 300)		(47 216)		51 326		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(329 152)	1 084		(48 300)		(47 216)		51 326		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(329 152)	1 084		(48 300)		(47 216)		51 326		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	43 613	-	-	-	-	-	-	8 769	31.9%	(100.0%)
National Government	43 613	-	-	-	-	-	-	8 730	32.2%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	43 613	-	-	-	-	-	-	8 730	32.2%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	39	8.7%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	43 613	-	-	-	-	-	-	8 769	31.9%	(100.0%)
Governance and Administration	-	-	-	-	-	-	-	39	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	39	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 000	-	-	-	-	-	-	155	2.2%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	11 000	-	-	-	-	-	-	155	2.3%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	32 613	-	-	-	-	-	-	8 575	41.6%	(100.0%)
Electricity	7 000	-	-	-	-	-	-	3 518	308.9%	(100.0%)
Water	8 613	-	-	-	-	-	-	-	-	-
Waste Water Management	17 000	-	-	-	-	-	-	5 058	49.7%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	480 280	174 524	36.3%	185 937	38.7%	360 461	75.1%	227 621	95.9%	(18.3%)
Property rates, penalties and collection charges	45 931	7 520	16.4%	9 541	20.8%	17 061	37.1%	8 183	37.8%	16.6%
Service charges	254 531	62 445	24.5%	73 335	28.8%	135 780	53.3%	53 296	37.0%	37.6%
Other revenue	22 433	53 848	240.0%	95 579	426.1%	149 427	666.1%	129 287	1 444.5%	(26.1%)
Government - operating	92 011	35 933	39.1%	-	-	35 933	39.1%	25 264	72.0%	(100.0%)
Government - capital	43 696	13 689	31.3%	5 000	11.4%	18 689	42.8%	10 492	71.2%	(52.3%)
Interest	21 677	1 089	5.0%	2 482	11.4%	3 571	16.5%	1 099	55.4%	125.8%
Dividends	-	-		-		-		-		
Payments	(619 338)	(205 485)	33.2%	(206 644)	33.4%	(412 129)	66.5%	(234 845)	93.5%	(12.0%)
Suppliers and employees	(606 579)	(205 485)	33.9%	(201 296)	33.2%	(406 781)	67.1%	(234 699)	93.5%	(14.2%)
Finance charges	-	-	-	(4 183)	-	(4 183)	-	-	-	(100.0%)
Transfers and grants	(12 759)	-	-	(1 164)	9.1%	(1 164)	9.1%	(145)	-	700.6%
Net Cash from/(used) Operating Activities	(139 058)	(30 961)	22.3%	(20 707)	14.9%	(51 668)	37.2%	(7 224)	72.5%	186.6%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(43 696)	-	-	(8 622)	19.7%	(8 622)	19.7%	(10 960)	54.8%	(21.3%)
Capital assets	(43 696)	-	-	(8 622)	19.7%	(8 622)	19.7%	(10 960)	54.8%	(21.3%)
Net Cash from/(used) Investing Activities	(43 696)	-	-	(8 622)	19.7%	(8 622)	19.7%	(10 960)	54.8%	(21.3%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(182 754)	(30 961)	16.9%	(29 329)	16.0%	(60 290)	33.0%	(18 184)	66.4%	61.3%
Cash/cash equivalents at the year begin:	33 930	5 325	15.7%	(25 636)	(75.6%)	5 325	15.7%	24 803	114.1%	(203.4%)
Cash/cash equivalents at the year end:	(148 824)	(25 636)	17.2%	(54 965)	36.9%	(54 965)	36.9%	6 619	(22.0%)	(930.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 754	5.3%	4 348	3.4%	3 959	3.1%	112 138	88.2%	127 199	20.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	16 845	24.3%	5 133	7.4%	2 036	2.9%	45 186	65.3%	69 200	10.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 710	3.8%	3 710	3.0%	3 306	2.6%	113 595	90.6%	125 321	19.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	3 156	6.9%	1 835	4.0%	1 618	3.5%	39 170	85.6%	45 779	7.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 371	3.1%	1 106	2.5%	1 007	2.2%	41 280	92.2%	44 763	7.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 585	2.5%	3 313	2.3%	3 230	2.3%	132 310	92.9%	142 437	22.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 517	4.2%	2 420	2.9%	1 183	1.4%	75 691	91.4%	82 812	13.0%	-	-	-	-
Total By Income Source	39 937	6.3%	21 866	3.4%	16 339	2.6%	559 369	87.7%	637 511	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 740	11.2%	1 354	8.7%	1 109	7.1%	11 331	72.9%	15 534	2.4%	-	-	-	-
Commercial	6 110	11.5%	2 200	4.2%	872	1.6%	43 728	82.6%	52 910	8.3%	-	-	-	-
Households	13 574	2.9%	10 931	2.3%	10 021	2.1%	437 294	92.7%	471 820	74.0%	-	-	-	-
Other	18 512	19.0%	7 381	7.6%	4 338	4.5%	67 016	68.9%	97 247	15.3%	-	-	-	-
Total By Customer Group	39 937	6.3%	21 866	3.4%	16 339	2.6%	559 369	87.7%	637 511	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	22 537	7.9%	23 417	8.2%	24 612	8.6%	215 650	75.3%	286 216	44.8%
Bulk Water	1 013	.8%	9 438	7.1%	21	-	122 570	92.1%	133 042	20.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 087	29.3%	6 861	33.0%	3 625	17.4%	4 222	20.3%	20 796	3.3%
Auditor-General	1 557	75.7%	-	-	500	24.3%	-	-	2 057	.3%
Other	9 938	5.1%	10 692	5.5%	13 683	7.0%	161 876	82.5%	196 190	30.7%
Total	41 132	6.4%	50 409	7.9%	42 442	6.6%	504 318	79.0%	638 301	100.0%

Contact Details

Municipal Manager	Mr Linda Tshabalala	017 712 9613
Financial Manager	Mr Attie Morris	017 712 9610

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	182 284	21 466	11.8%	26 859	14.7%	48 325	26.5%	37 077	47.8%	(27.6%)
Property rates	14 924	1 771	11.9%	1 763	11.8%	3 534	23.7%	3 385	46.5%	(47.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	46 179	7 333	15.9%	9 409	20.4%	16 742	36.3%	9 160	37.4%	2.7%
Service charges - water revenue	16 484	2 696	16.4%	3 398	20.6%	6 094	37.0%	3 868	45.9%	(12.1%)
Service charges - sanitation revenue	15 181	2 639	17.4%	2 600	17.1%	5 238	34.5%	3 528	45.6%	(26.3%)
Service charges - refuse revenue	5 696	967	17.0%	969	17.0%	1 935	34.0%	1 337	42.0%	(27.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	219	41	18.6%	34	15.4%	75	34.0%	55	42.6%	(38.2%)
Interest earned - external investments	1 037	10	.9%	20	1.9%	29	2.8%	123	23.5%	(84.0%)
Interest earned - outstanding debtors	16 475	2 969	18.0%	2 997	18.2%	5 966	36.2%	3 946	39.1%	(24.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 607	2	.1%	8	.5%	10	.6%	114	11.7%	(92.6%)
Licences and permits	2	-	-	-	-	-	-	-	-	-
Agency services	3 471	637	18.4%	886	25.5%	1 523	43.9%	719	45.9%	23.3%
Transfers recognised - operational	59 878	2 203	3.7%	4 583	7.7%	6 786	11.3%	10 470	60.3%	(56.2%)
Other own revenue	1 131	200	17.7%	192	17.0%	392	34.7%	374	37.9%	(48.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	208 490	25 725	12.3%	37 860	18.2%	63 585	30.5%	33 938	31.1%	11.6%
Employee related costs	48 388	4 685	9.7%	9 356	19.3%	14 041	29.0%	12 068	47.2%	(22.5%)
Remuneration of councillors	5 107	-	-	15	.3%	15	.3%	424	23.1%	(96.4%)
Debt impairment	41 858	56	.1%	122	.3%	178	.4%	236	2.7%	(48.2%)
Depreciation and asset impairment	28 000	-	-	-	-	-	-	-	-	-
Finance charges	174	-	-	-	-	-	-	-	-	-
Bulk purchases	45 883	14 072	30.7%	12 226	26.6%	26 298	57.3%	9 430	54.5%	29.7%
Other Materials	-	-	-	4 516	-	4 516	-	-	-	(100.0%)
Contracted services	8 452	382	4.5%	-	-	382	4.5%	-	-	-
Transfers and grants	7 006	646	9.2%	1 688	24.1%	2 334	33.3%	1 751	59.4%	(3.6%)
Other expenditure	23 624	5 884	24.9%	9 937	42.1%	15 821	67.0%	10 029	101.8%	(.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(26 206)	(4 259)		(11 000)		(15 260)		3 139		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(26 206)	(4 259)		(11 000)		(15 260)		3 139		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(26 206)	(4 259)		(11 000)		(15 260)		3 139		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(26 206)	(4 259)		(11 000)		(15 260)		3 139		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(26 206)	(4 259)		(11 000)		(15 260)		3 139		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	21 644	1 345	6.2%	13 141	60.7%	14 486	66.9%	4 197	14.6%	213.1%
National Government	21 644	1 345	6.2%	13 141	60.7%	14 486	66.9%	4 197	27.2%	213.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 644	1 345	6.2%	13 141	60.7%	14 486	66.9%	4 197	14.6%	213.1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	21 644	1 345	6.2%	13 141	60.7%	14 486	66.9%	4 197	14.6%	213.1%
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 025	257	25.1%	2 388	232.9%	2 646	258.0%	2 862	154.6%	(16.6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	1 025	257	25.1%	2 388	232.9%	2 646	258.0%	2 862	154.6%	(16.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	20 619	1 087	5.3%	10 753	52.2%	11 840	57.4%	1 335	7.5%	705.6%
Electricity	4 584	259	5.7%	4 260	92.9%	4 520	98.6%	977	14.5%	335.9%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	16 035	828	5.2%	6 343	39.6%	7 171	44.7%	173	12.0%	3 570.6%
Waste Management	-	-	-	150	-	150	-	185	-	(19.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	157 589	54 424	34.5%	39 030	24.8%	93 453	59.3%	50 437	63.6%	(22.6%)
Property rates, penalties and collection charges	9 701	1 694	17.5%	2 793	28.8%	4 487	46.3%	2 608	59.9%	7.1%
Service charges	58 800	13 463	22.9%	15 131	25.7%	28 594	48.6%	12 903	47.1%	17.3%
Other revenue	6 169	5 221	84.6%	6 889	111.7%	12 109	196.3%	6 063	94.5%	13.6%
Government - operating	59 878	24 847	41.5%	4 530	7.6%	29 377	49.1%	9 540	59.6%	(52.5%)
Government - capital	17 062	8 410	49.3%	9 221	54.0%	17 631	103.3%	18 610	80.8%	(50.5%)
Interest	5 979	789	13.2%	466	7.8%	1 254	21.0%	713	53.9%	(34.6%)
Dividends	-	-		-		-		-		
Payments	(137 237)	(49 336)	35.9%	(41 831)	30.5%	(91 167)	66.4%	(34 723)	55.4%	20.5%
Suppliers and employees	(131 521)	(49 336)	37.5%	(41 831)	31.8%	(91 167)	69.3%	(34 723)	57.4%	20.5%
Finance charges	(174)	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 542)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	20 352	5 088	25.0%	(2 801)	(13.8%)	2 287	11.2%	15 713	95.9%	(117.8%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(17 062)	(7 189)	42.1%	(7 591)	44.5%	(14 780)	86.6%	(4 197)	27.2%	80.9%
Capital assets	(17 062)	(7 189)	42.1%	(7 591)	44.5%	(14 780)	86.6%	(4 197)	27.2%	80.9%
Net Cash from/(used) Investing Activities	(17 062)	(7 189)	42.1%	(7 591)	44.5%	(14 780)	86.6%	(4 197)	27.2%	80.9%
Cash Flow from Financing Activities										
Receipts	-	7	-	18	-	25	-	11	-	69.1%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	7	-	18	-	25	-	11	-	69.1%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	7	-	18	-	25	-	11	-	69.1%
Net Increase/(Decrease) in cash held	3 290	(2 094)	(63.7%)	(10 374)	(315.3%)	(12 468)	(379.0%)	11 527	2 736.4%	(190.0%)
Cash/cash equivalents at the year begin:	34 169	22 904	67.0%	20 810	60.9%	22 904	67.0%	33 578	2 017.9%	(38.0%)
Cash/cash equivalents at the year end:	37 459	20 810	55.6%	10 436	27.9%	10 436	27.9%	45 105	2 322.4%	(76.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 977	3.9%	721	1.4%	600	1.2%	47 364	93.5%	50 662	17.3%	-	-	47 364	93.0%
Trade and Other Receivables from Exchange Transactions - Electric	3 112	12.1%	907	3.5%	696	2.7%	21 011	81.7%	25 726	8.8%	-	-	21 011	81.0%
Receivables from Non-exchange Transactions - Property Rates	861	2.5%	706	2.0%	651	1.9%	32 512	93.6%	34 729	11.9%	-	-	32 512	93.0%
Receivables from Exchange Transactions - Waste Water Managem	1 242	2.3%	1 132	2.1%	703	1.3%	52 099	94.4%	55 175	18.8%	-	-	52 099	94.0%
Receivables from Exchange Transactions - Waste Management	428	1.4%	375	1.2%	360	1.2%	28 898	96.1%	30 060	10.3%	-	-	28 898	96.0%
Receivables from Exchange Transactions - Property Rental Debtors	15	2.8%	9	1.7%	8	1.5%	502	94.0%	534	.2%	-	-	502	94.0%
Interest on Arrear Debtor Accounts	1 513	3.6%	1 505	3.5%	1 517	3.6%	38 079	89.4%	42 614	14.5%	-	-	38 079	89.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	409	.8%	421	.8%	309	.6%	52 385	97.9%	53 524	18.3%	-	-	52 385	97.0%
Total By Income Source	9 557	3.3%	5 776	2.0%	4 842	1.7%	272 848	93.1%	293 023	100.0%	-	-	272 848	93.0%
Debtors Age Analysis By Customer Group														
Organs of State	(326)	(5.8%)	169	3.0%	277	4.9%	5 496	97.9%	5 616	1.9%	-	-	5 496	97.0%
Commercial	4 801	34.2%	994	7.1%	393	2.8%	7 839	55.9%	14 026	4.8%	-	-	7 839	55.0%
Households	4 918	1.8%	4 488	1.7%	4 056	1.5%	258 359	95.0%	271 821	92.8%	-	-	258 359	95.0%
Other	164	10.5%	126	8.1%	117	7.5%	1 153	73.9%	1 560	.5%	-	-	1 153	73.0%
Total By Customer Group	9 557	3.3%	5 776	2.0%	4 842	1.7%	272 848	93.1%	293 023	100.0%	-	-	272 848	93.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4 652	24.3%	-	-	6 946	36.2%	7 572	39.5%	19 170	52.5%
Bulk Water	-	-	-	-	-	-	10 104	100.0%	10 104	27.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 145	29.7%	1 099	15.2%	503	7.0%	3 481	48.2%	7 229	19.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	6 797	18.6%	1 099	3.0%	7 449	20.4%	21 158	58.0%	36 503	100.0%

Contact Details

Municipal Manager	Mr SL Netshivhale	017 773 2031
Financial Manager	Ms Alina Ngema	017 773 1252

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	1 732 012	483 411	27.9%	403 817	23.3%	887 228	51.2%	375 501	50.3%	7.5%
Property rates	247 933	63 351	25.6%	54 333	21.9%	117 684	47.5%	46 520	48.7%	16.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	551 005	141 599	25.7%	106 566	19.3%	248 165	45.0%	92 550	42.1%	15.1%
Service charges - water revenue	361 055	89 612	24.8%	86 278	23.9%	175 890	48.7%	85 509	50.4%	.9%
Service charges - sanitation revenue	101 071	22 858	22.6%	22 299	22.1%	45 157	44.7%	24 643	51.9%	(9.5%)
Service charges - refuse revenue	108 365	26 952	24.9%	26 507	24.5%	53 458	49.3%	24 621	48.6%	7.7%
Service charges - other	-	(2 316)	-	(1 580)	-	(3 897)	-	-	-	(100.0%)
Rental of facilities and equipment	4 854	949	19.6%	788	16.2%	1 737	35.8%	1 460	75.3%	(46.1%)
Interest earned - external investments	44 100	10 325	23.4%	11 784	26.7%	22 109	50.1%	5 071	176.8%	132.4%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	9 051	59.6%	(100.0%)
Dividends received	52	-	-	13	24.8%	13	24.8%	-	-	(100.0%)
Fines	29 199	3 335	11.4%	717	2.5%	4 052	13.9%	1 063	7.0%	(32.6%)
Licences and permits	-	-	-	-	-	-	-	0	13.8%	(100.0%)
Agency services	33 854	26 418	78.0%	21 384	63.2%	47 802	141.2%	11 259	100.9%	89.9%
Transfers recognised - operational	217 623	93 173	42.8%	67 152	30.9%	160 325	73.7%	61 958	70.7%	8.4%
Other own revenue	22 900	3 860	16.9%	6 809	29.7%	10 669	46.6%	6 236	63.9%	9.2%
Gains on disposal of PPE	10 000	3 295	33.0%	770	7.7%	4 065	40.6%	5 559	19.6%	(86.2%)
Operating Expenditure	1 708 279	589 944	34.5%	379 099	22.2%	969 043	56.7%	295 965	44.8%	28.1%
Employee related costs	448 356	104 279	23.3%	109 030	24.3%	213 309	47.6%	103 719	49.6%	5.1%
Remuneration of councillors	21 038	4 572	21.7%	4 649	22.1%	9 221	43.8%	4 352	44.2%	6.8%
Debt impairment	137 081	93 392	68.1%	(11 067)	(8.1%)	82 324	60.1%	1	.2%	(887 601.8%)
Depreciation and asset impairment	162 165	42 845	26.4%	38 342	23.6%	81 186	50.1%	-	-	(100.0%)
Finance charges	3 058	5 307	173.6%	10 313	337.3%	15 620	510.8%	6 291	441.7%	63.9%
Bulk purchases	638 908	267 616	41.9%	138 524	21.7%	406 139	63.6%	112 642	62.2%	23.0%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	58 205	19 173	32.9%	22 026	37.8%	41 199	70.8%	15 728	63.9%	40.0%
Transfers and grants	51 621	3 777	7.3%	2 234	4.3%	6 012	11.6%	3 077	9.6%	(27.4%)
Other expenditure	187 847	48 984	26.1%	65 048	34.6%	114 032	60.7%	50 156	57.1%	29.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	23 733	(106 533)		24 718		(81 815)		79 536		
Transfers recognised - capital	60 161	39 288	65.3%	22 573	37.5%	61 861	102.8%	22 083	52.4%	2.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	(17 000)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	66 893	(67 246)		47 291		(19 954)		101 620		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	66 893	(67 246)		47 291		(19 954)		101 620		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	66 893	(67 246)		47 291		(19 954)		101 620		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	66 893	(67 246)		47 291		(19 954)		101 620		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	100 894	7 527	7.5%	20 217	20.0%	27 744	27.5%	18 556	31.6%	9.0%
National Government	60 161	7 292	12.1%	17 858	29.7%	25 151	41.8%	17 567	43.6%	1.7%
Provincial Government	17 000	-	-	-	-	-	-	910	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	25.2%	-
Other transfers and grants	-	185	-	181	-	366	-	-	-	(100.0%)
Transfers recognised - capital	77 161	7 477	9.7%	18 039	23.4%	25 516	33.1%	18 477	33.4%	(2.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	23 733	50	.2%	2 178	9.2%	2 228	9.4%	79	20.4%	2 649.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	100 894	7 527	7.5%	20 217	20.0%	27 744	27.5%	18 556	31.6%	9.0%
Governance and Administration	9 962	47	.5%	2 155	21.6%	2 203	22.1%	79	-	2 621.1%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	5 000	-	-	201	4.0%	201	4.0%	79	-	153.3%
Corporate Services	4 962	47	.9%	1 955	39.4%	2 002	40.3%	-	-	(100.0%)
Community and Public Safety	271	-	-	1 797	663.2%	1 797	663.2%	-	-	(100.0%)
Community & Social Services	271	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	1 797	-	1 797	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 500	3	.1%	23	.7%	26	.7%	-	74.7%	(100.0%)
Planning and Development	-	3	-	-	-	3	-	-	99.6%	-
Road Transport	3 500	-	-	23	.7%	23	.7%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	87 161	7 477	8.6%	16 242	18.6%	23 719	27.2%	18 477	28.4%	(12.1%)
Electricity	15 000	731	4.9%	181	1.2%	912	6.1%	2 453	5.3%	(92.6%)
Water	-	3 464	-	727	-	4 192	-	-	-	(100.0%)
Waste Water Management	72 161	3 282	4.5%	15 334	21.2%	18 616	25.8%	16 023	53.2%	(4.3%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	1 549 983	472 526	30.5%	249 391	16.1%	721 916	46.6%	429 056	57.1%	(41.9%)
Property rates, penalties and collection charges	210 743	66 228	31.4%	39 457	18.7%	105 685	50.1%	51 849	54.5%	(23.9%)
Service charges	953 272	195 832	20.5%	151 708	15.9%	347 540	36.5%	197 688	39.1%	(23.3%)
Other revenue	68 610	76 236	111.1%	55 560	81.0%	131 797	192.1%	95 051	292.4%	(41.5%)
Government - operating	217 623	94 525	43.4%	1 581	.7%	96 106	44.2%	61 957	70.7%	(97.4%)
Government - capital	77 161	39 288	50.9%	1 000	1.3%	40 288	52.2%	22 084	52.4%	(95.5%)
Interest	22 523	417	1.9%	84	.4%	501	2.2%	428	25.1%	(80.4%)
Dividends	52	-	-	-	-	-	-	-	-	-
Payments	(1 357 412)	(466 178)	34.3%	(244 802)	18.0%	(710 980)	52.4%	(368 090)	62.4%	(33.5%)
Suppliers and employees	(690 434)	(460 870)	66.8%	(244 547)	35.4%	(705 417)	102.2%	(332 279)	61.5%	(26.4%)
Finance charges	(479 131)	(5 308)	1.1%	(255)	.1%	(5 563)	1.2%	(31 104)	1 301.7%	(99.2%)
Transfers and grants	(187 847)	-	-	-	-	-	-	(4 707)	12.9%	(100.0%)
Net Cash from/(used) Operating Activities	192 571	6 348	3.3%	4 589	2.4%	10 937	5.7%	60 966	20.9%	(92.5%)
Cash Flow from Investing Activities										
Receipts	10 000	3 295	33.0%	293	2.9%	3 589	35.9%	5 725	64.4%	(94.9%)
Proceeds on disposal of PPE	10 000	3 295	33.0%	293	2.9%	3 589	35.9%	5 559	39.2%	(94.7%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	165	(50.1%)	(100.0%)
Payments	(100 894)	(7 527)	7.5%	(11 360)	11.3%	(18 887)	18.7%	(18 556)	33.8%	(38.8%)
Capital assets	(100 894)	(7 527)	7.5%	(11 360)	11.3%	(18 887)	18.7%	(18 556)	33.8%	(38.8%)
Net Cash from/(used) Investing Activities	(90 894)	(4 232)	4.7%	(11 066)	12.2%	(15 298)	16.8%	(12 831)	27.3%	(13.8%)
Cash Flow from Financing Activities										
Receipts	860	43	5.0%	104	12.1%	147	17.1%	859	129.9%	(87.9%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	860	43	5.0%	104	12.1%	147	17.1%	859	129.9%	(87.9%)
Payments	(2 225)	(1 113)	50.0%	-	-	(1 113)	50.0%	-	64.0%	-
Repayment of borrowing	(2 225)	(1 113)	50.0%	-	-	(1 113)	50.0%	-	64.0%	-
Net Cash from/(used) Financing Activities	(1 365)	(1 069)	78.3%	104	(7.6%)	(965)	70.7%	859	41.2%	(87.9%)
Net Increase/(Decrease) in cash held	100 312	1 046	1.0%	(6 374)	(6.4%)	(5 327)	(5.3%)	48 994	15.3%	(113.0%)
Cash/cash equivalents at the year begin:	38 021	14 990	39.4%	16 037	42.2%	14 990	39.4%	(17 264)	106.1%	(192.9%)
Cash/cash equivalents at the year end:	138 333	16 037	11.6%	9 663	7.0%	9 663	7.0%	31 730	26.5%	(69.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14 906	6.9%	15 708	7.3%	7 828	3.6%	177 860	82.2%	216 302	35.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	8 157	9.9%	3 211	3.9%	2 404	2.9%	68 463	83.3%	82 235	13.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 531	6.0%	2 850	4.8%	3 364	5.7%	49 421	83.5%	59 167	9.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	4 361	4.5%	3 653	3.8%	3 536	3.7%	84 446	88.0%	95 997	15.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 571	4.1%	3 048	3.5%	2 975	3.5%	76 572	88.9%	86 167	14.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 053	1.5%	1 365	2.0%	889	1.3%	66 214	95.2%	69 521	11.4%	-	-	-	-
Total By Income Source	35 580	5.8%	29 835	4.9%	20 998	3.4%	522 976	85.8%	609 388	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	796	8.2%	788	8.2%	419	4.3%	7 667	79.3%	9 671	1.6%	-	-	-	-
Commercial	5 943	7.7%	3 000	3.9%	3 730	4.8%	64 854	83.7%	77 527	12.7%	-	-	-	-
Households	28 451	5.7%	25 477	5.1%	16 544	3.3%	427 124	85.8%	497 596	81.7%	-	-	-	-
Other	389	1.6%	569	2.3%	305	1.2%	23 331	94.9%	24 595	4.0%	-	-	-	-
Total By Customer Group	35 580	5.8%	29 835	4.9%	20 998	3.4%	522 976	85.8%	609 388	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	31 323	8.3%	45 873	12.2%	47 882	12.7%	252 008	66.8%	377 086	72.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	5 261	100.0%	-	-	-	-	-	-	5 261	1.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	7 091	100.0%	-	-	-	-	-	-	7 091	1.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 891	8.7%	8 503	6.8%	11 785	9.4%	94 632	75.2%	125 810	24.3%
Auditor-General	-	-	1 240	50.1%	1 235	49.9%	-	-	2 475	.5%
Other	-	-	-	-	-	-	-	-	-	-
Total	54 566	10.5%	55 616	10.7%	60 902	11.8%	346 640	67.0%	517 724	100.0%

Contact Details

Municipal Manager	Mr M F Mahlangu	017 620 6287
Financial Manager	Mr J.M. Mokgatsi	017 620 6275

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GERT SIBANDE (DC30)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	393 327	120 125	30.5%	108 578	27.6%	228 703	58.1%	95 605	52.9%	13.6%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	2 200	81	3.7%	43	1.9%	124	5.7%	72	16.3%	(40.0%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	5 500	1 233	22.4%	2 328	42.3%	3 561	64.7%	1 909	97.5%	21.9%
Interest earned - outstanding debtors	-	-	-	125	-	125	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	385 082	118 723	30.8%	105 860	27.5%	224 583	58.3%	93 495	52.7%	13.2%
Other own revenue	545	87	16.0%	222	40.7%	309	56.7%	129	95.0%	72.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	419 449	53 247	12.7%	79 206	18.9%	132 452	31.6%	72 724	27.4%	8.9%
Employee related costs	129 288	25 939	20.1%	27 018	20.9%	52 957	41.0%	25 634	43.7%	5.4%
Remuneration of councillors	13 246	2 826	21.3%	2 893	21.8%	5 719	43.2%	2 798	39.5%	3.4%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	20 663	4 468	21.6%	4 475	21.7%	8 943	43.3%	4 448	48.1%	.6%
Finance charges	-	-	-	-	-	-	-	195	9.6%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	800	31	3.8%	101	12.6%	131	16.4%	121	52.5%	(17.0%)
Transfers and grants	207 942	10 582	5.1%	31 921	15.4%	42 503	20.4%	29 932	15.1%	6.6%
Other expenditure	47 510	9 400	19.8%	12 798	26.9%	22 199	46.7%	9 596	44.1%	33.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(26 121)	66 878		29 372		96 250		22 881		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(26 121)	66 878		29 372		96 250		22 881		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(26 121)	66 878		29 372		96 250		22 881		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(26 121)	66 878		29 372		96 250		22 881		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(26 121)	66 878		29 372		96 250		22 881		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	16 500	97	.6%	1 487	9.0%	1 583	9.6%	159	3.2%	832.4%
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 500	97	.6%	1 487	9.0%	1 583	9.6%	159	4.9%	832.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	16 500	97	.6%	1 487	9.0%	1 583	9.6%	159	3.2%	832.4%
Governance and Administration	16 500	97	.6%	1 487	9.0%	1 583	9.6%	159	3.2%	832.4%
Executive & Council	16 500	97	.6%	1 487	9.0%	1 583	9.6%	159	3.2%	832.4%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	328 057	120 125	36.6%	108 578	33.1%	228 703	69.7%	95 605	52.9%	13.6%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	2 200	81	3.7%	43	1.9%	124	5.7%	72	16.3%	(40.0%)
Other revenue	545	87	16.0%	222	40.7%	309	56.7%	129	95.0%	72.4%
Government - operating	319 812	118 723	37.1%	105 860	33.1%	224 583	70.2%	93 495	52.7%	13.2%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	5 500	1 233	22.4%	2 453	44.6%	3 686	67.0%	1 909	97.5%	28.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(309 557)	(11 409)	3.7%	(70 895)	22.9%	(82 304)	26.6%	(68 502)	22.0%	3.5%
Suppliers and employees	(190 972)	(827)	.4%	(38 974)	20.4%	(39 801)	20.8%	(38 374)	32.3%	1.6%
Finance charges	-	-	-	-	-	-	-	(195)	9.6%	(100.0%)
Transfers and grants	(118 586)	(10 582)	8.9%	(31 921)	26.9%	(42 503)	35.8%	(29 932)	15.1%	6.6%
Net Cash from/(used) Operating Activities	18 500	108 716	587.7%	37 683	203.7%	146 399	791.3%	27 103	(668.0%)	39.0%
Cash Flow from Investing Activities										
Receipts	-	(152 000)	-	12 000	-	(140 000)	-	(20 000)	-	(160.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(152 000)	-	12 000	-	(140 000)	-	(20 000)	-	(160.0%)
Payments	(16 500)	(97)	.6%	(1 487)	9.0%	(1 583)	9.6%	(159)	3.2%	832.4%
Capital assets	(16 500)	(97)	.6%	(1 487)	9.0%	(1 583)	9.6%	(159)	3.2%	832.4%
Net Cash from/(used) Investing Activities	(16 500)	(152 097)	921.8%	10 513	(63.7%)	(141 583)	858.1%	(20 159)	477.6%	(152.2%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	(4 104)	-	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	(4 104)	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	(4 104)	(13.7%)	(100.0%)
Net Increase/(Decrease) in cash held	2 000	(43 381)	(2 169.1%)	48 197	2 409.8%	4 815	240.8%	2 839	(143.8%)	1 597.5%
Cash/cash equivalents at the year begin:	60 346	84 363	139.8%	40 982	67.9%	84 363	139.8%	41 600	52.6%	(1.5%)
Cash/cash equivalents at the year end:	62 346	40 982	65.7%	89 179	143.0%	89 179	143.0%	44 439	90.9%	100.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 389	36.3%	-	-	-	-	5 958	63.7%	9 347	100.0%	-	-	-	-
Total By Income Source	3 389	36.3%	-	-	-	-	5 958	63.7%	9 347	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 389	36.3%	-	-	-	-	5 958	63.7%	9 347	100.0%	-	-	-	-
Total By Customer Group	3 389	36.3%	-	-	-	-	5 958	63.7%	9 347	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 631	13.1%	-	-	-	-	17 390	86.9%	20 021	100.0%
Total	2 631	13.1%	-	-	-	-	17 390	86.9%	20 021	100.0%

Contact Details

Municipal Manager	Mr CA Habile	017 801 7008
Financial Manager	Mr A Y Singh	017 801 7013

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	455 083	256 097	56.3%	108 196	23.8%	364 292	80.0%	121 009	27.9%	(10.6%)
Property rates	65 023	222 015	341.4%	25 712	39.5%	247 727	381.0%	17 384	(60.9%)	47.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	175 369	(215)	(.1%)	49 241	28.1%	49 026	28.0%	27 600	39.7%	78.4%
Service charges - water revenue	59 614	10 707	18.0%	12 913	21.7%	23 619	39.6%	11 711	27.8%	10.3%
Service charges - sanitation revenue	10 658	1 417	13.3%	3 149	29.5%	4 565	42.8%	2 330	45.4%	35.1%
Service charges - refuse revenue	12 876	1 635	12.7%	3 990	31.0%	5 624	43.7%	3 114	50.2%	28.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 481	70	2.8%	617	24.9%	687	27.7%	481	34.2%	28.1%
Interest earned - external investments	1 184	(46)	(3.9%)	312	26.4%	266	22.5%	349	2.7%	(10.5%)
Interest earned - outstanding debtors	25 455	10 477	41.2%	10 726	42.1%	21 203	83.3%	6 730	-	59.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 002	47	1.6%	50	1.7%	98	3.3%	63	3.4%	(20.1%)
Licences and permits	2 503	360	14.4%	1 302	52.0%	1 662	66.4%	476	23.2%	173.3%
Agency services	13 979	78	.6%	24	.2%	102	.7%	2 043	31.9%	(98.8%)
Transfers recognised - operational	75 874	9 942	13.1%	-	-	9 942	13.1%	48 432	69.3%	(100.0%)
Other own revenue	7 071	(421)	(6.0%)	161	2.3%	(260)	(3.7%)	300	7.4%	(46.3%)
Gains on disposal of PPE	(7)	30	(431.1%)	-	-	30	(431.1%)	(5)	-	(100.0%)
Operating Expenditure	455 076	70 870	15.6%	100 802	22.2%	171 671	37.7%	89 872	42.8%	12.2%
Employee related costs	136 575	18 939	13.9%	29 863	21.9%	48 802	35.7%	27 179	45.3%	9.9%
Remuneration of councillors	7 915	1 097	13.9%	1 613	20.4%	2 710	34.2%	1 651	44.4%	(2.3%)
Debt impairment	42 000	1 737	4.1%	13 133	31.3%	14 870	35.4%	2 160	11.7%	508.0%
Depreciation and asset impairment	30 000	4 955	16.5%	4 630	15.4%	9 586	32.0%	5 525	54.7%	(16.2%)
Finance charges	2 588	-	-	732	28.3%	732	28.3%	-	-	(100.0%)
Bulk purchases	143 924	29 801	20.7%	31 147	21.6%	60 948	42.3%	31 512	49.3%	(1.2%)
Other Materials	15 714	6 173	39.3%	4 992	31.8%	11 166	71.1%	4 633	32.5%	7.8%
Contracted services	10 973	1 636	14.9%	6 827	62.2%	8 463	77.1%	3 075	56.0%	122.0%
Transfers and grants	3 940	33	.8%	385	9.8%	418	10.6%	1 481	2 610.8%	(74.0%)
Other expenditure	61 446	6 498	10.6%	7 479	12.2%	13 977	22.7%	12 657	35.4%	(40.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7	185 227		7 394		192 621		31 137		
Transfers recognised - capital	-	20 453	-	-	-	20 453	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	660	-	-	-	660	-	8	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	7	206 339		7 394		213 733		31 145		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	7	206 339		7 394		213 733		31 145		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7	206 339		7 394		213 733		31 145		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7	206 339		7 394		213 733		31 145		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	94 488	1 979	2.1%	272	.3%	2 251	2.4%	87	.4%	213.9%
National Government	46 948	-	-	-	-	-	-	-	.2%	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	41 100	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	88 048	-	-	-	-	-	-	-	.2%	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 440	1 979	30.7%	272	4.2%	2 251	34.9%	87	.8%	213.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	94 488	1 979	2.1%	272	.3%	2 251	2.4%	87	.4%	213.9%
Governance and Administration	780	0	-	272	34.8%	272	34.9%	87	10.4%	213.9%
Executive & Council	530	-	-	268	50.6%	268	50.6%	70	26.8%	280.9%
Budget & Treasury Office	100	0	.3%	3	3.4%	4	3.7%	9	6.2%	(62.4%)
Corporate Services	150	-	-	-	-	-	-	7	3.9%	(100.0%)
Community and Public Safety	4 347	1 979	45.5%	-	-	1 979	45.5%	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 377	-	-	-	-	-	-	-	-	-
Public Safety	970	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	1 979	-	-	-	1 979	-	-	-	-
Economic and Environmental Services	6 254	-	-	-	-	-	-	-	.2%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	6 254	-	-	-	-	-	-	-	.2%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	83 107	-	-	-	-	-	-	-	.3%	-
Electricity	19 071	-	-	-	-	-	-	-	.3%	-
Water	8 627	-	-	-	-	-	-	-	.7%	-
Waste Water Management	50 719	-	-	-	-	-	-	-	-	-
Waste Management	4 690	-	-	-	-	-	-	-	2.6%	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	455 089	(131 164)	(28.8%)	378 797	83.2%	247 633	54.4%	121 021	53.7%	213.0%
Property rates, penalties and collection charges	65 023	20 918	32.2%	24 830	38.2%	45 748	70.4%	17 384	57.3%	42.8%
Service charges	258 517	(127 044)	(49.1%)	253 385	98.0%	126 341	48.9%	44 755	50.9%	466.2%
Other revenue	29 036	(8 420)	(29.0%)	13 106	45.1%	4 686	16.1%	3 364	23.4%	289.6%
Government - operating	75 874	(18 176)	(24.0%)	49 370	65.1%	31 193	41.1%	48 439	69.3%	1.9%
Government - capital	-	20 453	-	-	-	20 453	-	-	-	-
Interest	26 639	(18 895)	(70.9%)	38 107	143.0%	19 212	72.1%	7 079	79.6%	438.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(455 077)	(293 208)	64.4%	(176 262)	38.7%	(469 470)	103.2%	(82 187)	44.4%	114.5%
Suppliers and employees	(448 549)	(293 208)	65.4%	(175 145)	39.0%	(468 353)	104.4%	(80 706)	44.0%	117.0%
Finance charges	(2 588)	-	-	(732)	28.3%	(732)	28.3%	-	-	(100.0%)
Transfers and grants	(3 940)	-	-	(385)	9.8%	(385)	9.8%	(1 481)	2 617.0%	(74.0%)
Net Cash from/(used) Operating Activities	12	(424 371)	(3 427 877.6%)	202 535	1 635 985.0%	(221 836)	(1 791 892.6%)	38 834	217.1%	421.5%
Cash Flow from Investing Activities										
Receipts	(7)	33	(477.9%)	-	-	33	(477.9%)	(5)	-	(100.0%)
Proceeds on disposal of PPE	(7)	33	(477.9%)	-	-	33	(477.9%)	(5)	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	(660)	-	(145)	-	(804)	-	-	-	(100.0%)
Capital assets	-	(660)	-	(145)	-	(804)	-	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(7)	(626)	8 949.2%	(145)	2 071.9%	(771)	11 021.1%	(5)	-	3 047.0%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	5	(424 997)	(7 893 709.9%)	202 390	3 759 101.0%	(222 607)	(4 134 608.9%)	38 829	217.2%	421.2%
Cash/cash equivalents at the year begin:	25 051	29 421	117.4%	(395 576)	(1 579.1%)	29 421	117.4%	34 808	109.1%	(1 236.5%)
Cash/cash equivalents at the year end:	25 056	(395 576)	(1 578.7%)	(193 186)	(771.0%)	(193 186)	(771.0%)	73 637	161.5%	(362.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 616	2.9%	4 659	3.0%	3 414	2.2%	144 822	91.9%	157 511	35.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	2 137	16.7%	969	7.6%	333	2.6%	9 392	73.2%	12 831	2.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 874	3.7%	3 268	3.2%	3 017	2.9%	93 357	90.2%	103 516	23.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	371	2.2%	310	1.8%	298	1.7%	16 050	94.3%	17 028	3.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	388	2.9%	283	2.2%	249	1.9%	12 220	93.0%	13 139	2.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 776	2.0%	2 480	1.7%	2 990	2.1%	133 561	94.2%	141 807	31.8%	-	-	-	-
Total By Income Source	14 161	3.2%	11 968	2.7%	10 301	2.3%	409 402	91.8%	445 832	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14 161	3.2%	11 968	2.7%	10 301	2.3%	409 402	91.8%	445 832	100.0%	-	-	-	-
Total By Customer Group	14 161	3.2%	11 968	2.7%	10 301	2.3%	409 402	91.8%	445 832	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	4 000	100.0%	-	-	-	-	-	-	4 000	35.5%
Bulk Water	3 459	100.0%	-	-	-	-	-	-	3 459	30.7%
PAYE deductions	1 156	100.0%	-	-	-	-	-	-	1 156	10.3%
VAT (output less input)	165	100.0%	-	-	-	-	-	-	165	1.5%
Pensions / Retirement	1 574	100.0%	-	-	-	-	-	-	1 574	14.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	917	100.0%	-	-	-	-	-	-	917	8.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	11 271	100.0%	-	-	-	-	-	-	11 271	100.0%

Contact Details

Municipal Manager	Mr Mvenselwa J Mahlangu	013 665 6021
Financial Manager	Ms Thokozile Mahlangu	013 665 6000

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	2 645 868	605 127	22.9%	551 612	20.8%	1 156 738	43.7%	534 123	43.7%	3.3%
Property rates	385 451	93 724	24.3%	94 985	24.6%	188 709	49.0%	89 866	47.5%	5.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 175 294	297 122	25.3%	251 498	21.4%	548 620	46.7%	238 836	41.2%	5.3%
Service charges - water revenue	387 561	18 544	4.8%	17 514	4.5%	36 058	9.3%	18 316	10.2%	(4.4%)
Service charges - sanitation revenue	148 725	26 576	17.9%	32 514	21.9%	59 090	39.7%	32 854	47.3%	(1.0%)
Service charges - refuse revenue	102 515	-	-	-	-	-	-	20 061	-	(100.0%)
Service charges - other	534	21 557	4 039.2%	21 652	4 057.1%	43 209	8 096.2%	10	25.6%	216 012.1%
Rental of facilities and equipment	11 608	3 085	26.6%	3 175	27.3%	6 259	53.9%	3 137	54.3%	1.2%
Interest earned - external investments	567	360	63.5%	501	88.5%	861	151.9%	92	29.1%	446.5%
Interest earned - outstanding debtors	86 913	26 907	31.0%	33 630	38.7%	60 538	69.7%	24 366	67.1%	38.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	4 063	206	5.1%	1 845	45.4%	2 051	50.5%	1 510	94.3%	22.2%
Licences and permits	2 243	690	30.8%	709	31.6%	1 399	62.4%	584	46.2%	21.4%
Agency services	24 796	1 211	4.9%	7 504	30.3%	8 715	35.1%	7 223	34.4%	3.9%
Transfers recognised - operational	292 686	109 300	37.3%	72 431	24.7%	181 731	62.1%	76 368	73.3%	(5.2%)
Other own revenue	22 914	5 844	25.5%	13 653	59.6%	19 497	85.1%	20 901	129.4%	(34.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 696 508	266 466	9.9%	372 623	13.8%	639 089	23.7%	417 312	31.4%	(10.7%)
Employee related costs	649 005	162 281	25.0%	167 770	25.9%	330 051	50.9%	142 485	48.0%	17.7%
Remuneration of councillors	25 735	6 146	23.9%	6 136	23.8%	12 282	47.7%	4 987	47.5%	23.0%
Debt impairment	426 150	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	167 500	-	-	-	-	-	-	-	-	-
Finance charges	72 718	6 622	9.1%	4 195	5.8%	10 817	14.9%	7 035	10.5%	(40.4%)
Bulk purchases	949 450	26 321	2.8%	95 173	10.0%	121 494	12.8%	183 906	36.1%	(48.2%)
Other Materials	125 518	13 534	10.8%	40 116	32.0%	53 650	42.7%	25 432	30.7%	57.7%
Contracted services	42 057	12 502	29.7%	14 916	35.5%	27 418	65.2%	10 627	61.5%	40.4%
Transfers and grants	35 929	1 973	5.5%	2 613	7.3%	4 586	12.8%	5 090	27.5%	(48.7%)
Other expenditure	202 446	37 087	18.3%	41 705	20.6%	78 792	38.9%	37 749	33.7%	10.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(50 640)	338 661		178 988		517 649		116 811		
Transfers recognised - capital	236 618	2 506	1.1%	19 997	8.5%	22 504	9.5%	18 940	26.7%	5.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	185 978	341 167		198 986		540 152		135 751		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	185 978	341 167		198 986		540 152		135 751		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	185 978	341 167		198 986		540 152		135 751		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	185 978	341 167		198 986		540 152		135 751		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	261 138	2 368	.9%	8 134	3.1%	10 502	4.0%	20 024	25.0%	(59.4%)
National Government	213 591	2 368	1.1%	7 921	3.7%	10 289	4.8%	15 884	19.5%	(50.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	18 250	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	231 841	2 368	1.0%	7 921	3.4%	10 289	4.4%	15 884	19.5%	(50.1%)
Borrowing	-	-	-	-	-	-	-	2 440	-	(100.0%)
Internally generated funds	29 297	-	-	213	.7%	213	.7%	1 700	43.6%	(87.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	261 138	2 368	.9%	8 134	3.1%	10 502	4.0%	20 024	25.0%	(59.4%)
Governance and Administration	250	-	-	207	82.6%	207	82.6%	-	3.1%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	250	-	-	2	.7%	2	.7%	-	-	(100.0%)
Corporate Services	-	-	-	205	-	205	-	-	-	(100.0%)
Community and Public Safety	8 000	-	-	420	5.3%	420	5.3%	2 075	17.4%	(79.8%)
Community & Social Services	-	-	-	420	-	420	-	-	-	(100.0%)
Sport And Recreation	8 000	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	2 075	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	9.4%	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	49 629	-	-	1 974	4.0%	1 974	4.0%	5 909	41.6%	(66.6%)
Planning and Development	-	-	-	139	-	139	-	5 117	102.3%	(97.3%)
Road Transport	49 629	-	-	1 834	3.7%	1 834	3.7%	555	8.9%	230.5%
Environmental Protection	-	-	-	-	-	-	-	238	-	(100.0%)
Trading Services	203 259	2 368	1.2%	5 527	2.7%	7 895	3.9%	12 040	25.3%	(54.1%)
Electricity	44 000	-	-	2 962	6.7%	2 962	6.7%	1 270	13.1%	133.3%
Water	63 375	-	-	-	-	-	-	-	-	-
Waste Water Management	89 123	2 368	2.7%	2 565	2.9%	4 933	5.5%	10 770	37.2%	(76.2%)
Waste Management	6 761	-	-	-	-	-	-	-	-	-
Other	-	-	-	7	-	7	-	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	2 433 658	620 033	25.5%	789 991	32.5%	1 410 024	57.9%	533 768	46.4%	48.0%
Property rates, penalties and collection charges	319 539	68 244	21.4%	84 355	26.4%	152 598	47.8%	71 444	41.4%	18.1%
Service charges	1 497 149	265 752	17.8%	270 178	18.0%	535 930	35.8%	266 703	33.5%	1.3%
Other revenue	64 362	149 593	232.4%	312 628	485.7%	462 221	718.2%	57 226	411.7%	446.3%
Government - operating	292 686	109 176	37.3%	71 331	24.4%	180 507	61.7%	69 562	69.7%	2.5%
Government - capital	185 593	-	-	17 368	9.4%	17 368	9.4%	44 375	46.7%	(60.9%)
Interest	74 329	27 267	36.7%	34 132	45.9%	61 399	82.6%	24 458	76.5%	39.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(2 229 994)	(616 350)	27.6%	(763 714)	34.2%	(1 380 064)	61.9%	(476 876)	67.2%	60.1%
Suppliers and employees	(2 121 346)	(608 043)	28.7%	(755 134)	35.6%	(1 363 177)	64.3%	(463 232)	70.6%	63.0%
Finance charges	(72 718)	(7 748)	10.7%	(5 967)	8.2%	(13 715)	18.9%	(10 240)	14.4%	(41.7%)
Transfers and grants	(35 929)	(559)	1.6%	(2 613)	7.3%	(3 172)	8.8%	(3 404)	22.8%	(23.2%)
Net Cash from/(used) Operating Activities	203 664	3 683	1.8%	26 278	12.9%	29 961	14.7%	56 892	(14.4%)	(53.8%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	3 695	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	3 695	-	(100.0%)
Payments	(185 593)	(2 368)	1.3%	(23 049)	12.4%	(25 417)	13.7%	(20 024)	25.0%	15.1%
Capital assets	(185 593)	(2 368)	1.3%	(23 049)	12.4%	(25 417)	13.7%	(20 024)	25.0%	15.1%
Net Cash from/(used) Investing Activities	(185 593)	(2 368)	1.3%	(23 049)	12.4%	(25 417)	13.7%	(16 329)	(27.3%)	41.2%
Cash Flow from Financing Activities										
Receipts	12 000	1 767	14.7%	(219)	(1.8%)	1 548	12.9%	2 299	172.1%	(109.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	12 000	1 767	14.7%	(219)	(1.8%)	1 548	12.9%	2 299	172.1%	(109.5%)
Payments	(18 394)	(10 979)	59.7%	(6 457)	35.1%	(17 436)	94.8%	-	1.2%	(100.0%)
Repayment of borrowing	(18 394)	(10 979)	59.7%	(6 457)	35.1%	(17 436)	94.8%	-	1.2%	(100.0%)
Net Cash from/(used) Financing Activities	(6 394)	(9 212)	144.1%	(6 676)	104.4%	(15 888)	248.5%	2 299	(.7%)	(390.3%)
Net Increase/(Decrease) in cash held	11 678	(7 897)	(67.6%)	(3 447)	(29.5%)	(11 344)	(97.1%)	42 862	(674.5%)	(108.0%)
Cash/cash equivalents at the year begin:	(11 678)	(2 668)	22.9%	(10 565)	90.5%	(2 668)	22.9%	(68 472)	(14.2%)	(84.6%)
Cash/cash equivalents at the year end:	(0)	(10 565)	352 172 333.3%	(14 012)	467 079 033.3%	(14 012)	467 079 033.3%	(25 610)	44.9%	(45.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13 571	1.7%	24 385	3.1%	22 361	2.8%	730 537	92.4%	790 854	34.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	37 722	7.0%	21 745	4.0%	21 665	4.0%	459 362	85.0%	540 494	23.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 503	5.8%	12 904	4.1%	11 490	3.6%	274 450	86.5%	317 346	13.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	5 319	1.8%	9 223	3.2%	8 566	3.0%	265 495	92.0%	288 603	12.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 410	1.3%	4 752	2.5%	4 376	2.3%	178 420	93.9%	189 958	8.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 178)	(.7%)	2 197	1.3%	2 169	1.3%	169 822	98.2%	173 010	7.5%	-	-	-	-
Total By Income Source	76 346	3.3%	75 207	3.3%	70 627	3.1%	2 078 086	90.3%	2 300 265	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(3 779)	(10.8%)	1 697	4.9%	1 694	4.8%	35 377	101.1%	34 990	1.5%	-	-	-	-
Commercial	37 645	14.7%	15 790	6.2%	14 492	5.7%	187 982	73.5%	255 909	11.1%	-	-	-	-
Households	43 289	2.5%	54 894	3.2%	51 670	3.0%	1 574 130	91.3%	1 723 984	74.9%	-	-	-	-
Other	(810)	(.3%)	2 826	1.0%	2 771	1.0%	280 596	98.3%	285 383	12.4%	-	-	-	-
Total By Customer Group	76 346	3.3%	75 207	3.3%	70 627	3.1%	2 078 086	90.3%	2 300 265	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	186	-	13 783	1.4%	131 742	13.1%	861 016	85.5%	1 006 727	83.8%
Bulk Water	1 581	1.4%	1 571	1.4%	2 199	1.9%	108 990	95.3%	114 341	9.5%
PAYE deductions	9 333	100.0%	-	-	-	-	-	-	9 333	.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	10 092	100.0%	-	-	-	-	-	-	10 092	.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 090	1.8%	4 279	7.2%	54 314	91.0%	-	-	59 683	5.0%
Auditor-General	-	-	876	100.0%	-	-	-	-	876	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	22 282	1.9%	20 508	1.7%	188 255	15.7%	970 006	80.8%	1 201 051	100.0%

Contact Details

Municipal Manager	Mr T Jansen Van Vuuren	013 690 6208
Financial Manager	Mr J B Dorfling	013 690 6725

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	1 370 181	370 283	27.0%	335 587	24.5%	705 870	51.5%	331 966	51.1%	1.1%
Property rates	304 861	77 985	25.6%	78 240	25.7%	156 226	51.2%	77 148	51.1%	1.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	574 066	157 547	27.4%	133 440	23.2%	290 987	50.7%	127 095	50.7%	5.0%
Service charges - water revenue	83 158	19 002	22.9%	21 915	26.4%	40 917	49.2%	21 497	53.3%	1.9%
Service charges - sanitation revenue	56 123	14 145	25.2%	13 972	24.9%	28 117	50.1%	17 225	50.6%	(18.9%)
Service charges - refuse revenue	60 048	15 565	25.9%	15 513	25.8%	31 078	51.8%	19 912	50.9%	(22.1%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	17 488	4 426	25.3%	3 374	19.3%	7 800	44.6%	3 315	50.1%	1.8%
Interest earned - external investments	24 981	11 237	45.0%	9 428	37.7%	20 665	82.7%	10 559	65.4%	(10.7%)
Interest earned - outstanding debtors	2 315	778	33.6%	807	34.9%	1 585	68.5%	549	58.3%	47.1%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	4 695	1 306	27.8%	1 691	36.0%	2 997	63.8%	1 604	17.5%	5.4%
Licences and permits	9 276	2 191	23.6%	2 147	23.1%	4 338	46.8%	2 236	48.4%	(4.0%)
Agency services	15 909	3 539	22.2%	4 995	31.4%	8 534	53.6%	3 917	44.4%	27.5%
Transfers recognised - operational	140 560	58 669	41.7%	45 884	32.6%	104 553	74.4%	41 179	72.8%	11.4%
Other own revenue	76 550	3 893	5.1%	4 180	5.5%	8 073	10.5%	5 732	18.5%	(27.1%)
Gains on disposal of PPE	150	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 404 161	301 992	21.5%	311 419	22.2%	613 412	43.7%	299 117	43.0%	4.1%
Employee related costs	412 117	98 845	24.0%	100 431	24.4%	199 276	48.4%	89 348	46.0%	12.4%
Remuneration of councillors	21 076	4 560	21.6%	4 773	22.6%	9 333	44.3%	4 552	46.1%	4.9%
Debt impairment	9 974	2 493	25.0%	2 493	25.0%	4 987	50.0%	2 281	26.3%	9.3%
Depreciation and asset impairment	154 697	38 643	25.0%	38 706	25.0%	77 348	50.0%	39 275	50.0%	(1.4%)
Finance charges	35 747	-	-	3 767	10.5%	3 767	10.5%	116	.4%	3 139.9%
Bulk purchases	422 710	99 360	23.5%	92 007	21.8%	191 367	45.3%	83 030	46.0%	10.8%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	46 191	8 245	17.8%	8 927	19.3%	17 172	37.2%	9 459	40.7%	(5.6%)
Transfers and grants	1 760	2 144	121.8%	4 462	253.5%	6 606	375.3%	18 872	53.2%	(76.4%)
Other expenditure	299 885	47 703	15.9%	55 853	18.6%	103 556	34.5%	52 184	35.2%	7.0%
Loss on disposal of PPE	5	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(33 980)	68 291		24 167		92 458		32 850		
Transfers recognised - capital	76 718	363	.5%	16 823	21.9%	17 186	22.4%	20 621	20.4%	(18.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	42 738	68 654		40 990		109 645		53 471		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	42 738	68 654		40 990		109 645		53 471		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	42 738	68 654		40 990		109 645		53 471		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	42 738	68 654		40 990		109 645		53 471		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	257 135	17 418	6.8%	41 974	16.3%	59 392	23.1%	47 735	29.8%	(12.1%)
National Government	46 662	363	.8%	16 573	35.5%	16 936	36.3%	11 314	36.8%	46.5%
Provincial Government	10 023	1 349	13.5%	1 156	11.5%	2 505	25.0%	-	-	(100.0%)
District Municipality	16 750	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	73 435	1 713	2.3%	17 729	24.1%	19 442	26.5%	11 314	36.8%	56.7%
Borrowing	99 454	4 695	4.7%	16 387	16.5%	21 081	21.2%	16 230	21.2%	1.0%
Internally generated funds	84 246	11 010	13.1%	7 859	9.3%	18 869	22.4%	20 192	35.1%	(61.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	257 135	17 418	6.8%	41 974	16.3%	59 392	23.1%	47 735	29.8%	(12.1%)
Governance and Administration	21 064	1 401	6.7%	1 042	4.9%	2 444	11.6%	3 572	36.8%	(70.8%)
Executive & Council	2 611	715	27.4%	113	4.3%	827	31.7%	119	78.1%	(5.1%)
Budget & Treasury Office	1 160	5	.5%	78	6.7%	84	7.2%	-	3.7%	(100.0%)
Corporate Services	17 293	682	3.9%	851	4.9%	1 533	8.9%	3 453	33.7%	(75.3%)
Community and Public Safety	26 011	1 132	4.4%	9 168	35.2%	10 301	39.6%	2 453	13.4%	273.8%
Community & Social Services	5 290	88	1.7%	1 296	24.5%	1 384	26.2%	168	24.8%	671.7%
Sport And Recreation	10 592	0	-	2 632	24.9%	2 632	24.9%	1 918	23.4%	37.2%
Public Safety	9 154	1 044	11.4%	5 240	57.2%	6 284	68.6%	367	3.5%	1 328.6%
Housing	525	-	-	0	-	0	-	-	-	(100.0%)
Health	450	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	73 668	0	-	7 577	10.3%	7 577	10.3%	28 584	65.9%	(73.5%)
Planning and Development	1 816	0	-	74	4.1%	74	4.1%	129	13.7%	(42.8%)
Road Transport	71 852	0	-	7 503	10.4%	7 503	10.4%	28 455	67.1%	(73.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	136 392	14 884	10.9%	24 187	17.7%	39 071	28.6%	13 126	18.7%	84.3%
Electricity	24 039	1 471	6.1%	8 438	35.1%	9 909	41.2%	4 772	11.2%	76.8%
Water	31 657	4 877	15.4%	6 170	19.5%	11 047	34.9%	3 416	26.0%	80.6%
Waste Water Management	66 501	1 142	1.7%	7 841	11.8%	8 983	13.5%	3 787	29.6%	107.0%
Waste Management	14 195	7 395	52.1%	1 737	12.2%	9 132	64.3%	1 151	7.7%	50.9%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	1 426 866	387 690	27.2%	346 942	24.3%	734 632	51.5%	590 964	70.0%	(41.3%)
Property rates, penalties and collection charges	304 861	77 985	25.6%	57 127	18.7%	135 112	44.3%	77 148	51.1%	(26.0%)
Service charges	773 395	206 259	26.7%	216 494	28.0%	422 753	54.7%	185 728	51.0%	16.6%
Other revenue	124 068	15 353	12.4%	16 388	13.2%	31 741	25.6%	251 053	219.9%	(93.5%)
Government - operating	140 560	58 540	41.6%	45 884	32.6%	104 424	74.3%	41 179	72.8%	11.4%
Government - capital	56 685	17 537	30.9%	814	1.4%	18 352	32.4%	24 749	43.4%	(96.7%)
Interest	27 296	12 015	44.0%	10 235	37.5%	22 250	81.5%	11 107	64.8%	(7.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 239 490)	(348 211)	28.1%	(273 916)	22.1%	(622 127)	50.2%	(440 258)	68.2%	(37.8%)
Suppliers and employees	(1 201 984)	(346 067)	28.8%	(265 687)	22.1%	(611 754)	50.9%	(421 270)	71.0%	(36.9%)
Finance charges	(35 747)	-	-	(3 767)	10.5%	(3 767)	10.5%	(116)	.4%	3 139.9%
Transfers and grants	(1 760)	(2 144)	121.8%	(4 462)	253.5%	(6 606)	375.3%	(18 872)	53.2%	(76.4%)
Net Cash from/(used) Operating Activities	187 375	39 479	21.1%	73 026	39.0%	112 505	60.0%	150 706	81.5%	(51.5%)
Cash Flow from Investing Activities										
Receipts	(143 850)	302 000	(209.9%)	(262 904)	182.8%	39 096	(27.2%)	(72 000)	-	265.1%
Proceeds on disposal of PPE	150	-	-	96	63.8%	96	63.8%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(144 000)	302 000	(209.7%)	(263 000)	182.6%	39 000	(27.1%)	(72 000)	-	265.3%
Payments	(257 175)	(17 418)	6.8%	(41 974)	16.3%	(59 392)	23.1%	(47 735)	29.8%	(12.1%)
Capital assets	(257 175)	(17 418)	6.8%	(41 974)	16.3%	(59 392)	23.1%	(47 735)	29.8%	(12.1%)
Net Cash from/(used) Investing Activities	(401 025)	284 582	(71.0%)	(304 879)	76.0%	(20 296)	5.1%	(119 735)	24.3%	154.6%
Cash Flow from Financing Activities										
Receipts	229 928	403	.2%	2 300	1.0%	2 703	1.2%	(20 253)	(19.3%)	(111.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	224 162	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5 766	403	7.0%	2 300	39.9%	2 703	46.9%	(20 253)	(346.8%)	(111.4%)
Payments	(16 770)	-	-	(5 024)	30.0%	(5 024)	30.0%	(4 524)	41.4%	11.1%
Repayment of borrowing	(16 770)	-	-	(5 024)	30.0%	(5 024)	30.0%	(4 524)	41.4%	11.1%
Net Cash from/(used) Financing Activities	213 158	403	.2%	(2 724)	(1.3%)	(2 321)	(1.1%)	(24 777)	(31.0%)	(89.0%)
Net Increase/(Decrease) in cash held	(492)	324 465	(66 006.2%)	(234 577)	47 720.3%	89 887	(18 285.9%)	6 193	(980.8%)	(3 887.5%)
Cash/cash equivalents at the year begin:	61 719	80 631	130.6%	405 095	656.4%	80 631	130.6%	155 712	125.8%	160.2%
Cash/cash equivalents at the year end:	61 227	405 095	661.6%	170 518	278.5%	170 518	278.5%	161 905	224.3%	5.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 378	61.7%	481	4.0%	335	2.8%	3 757	31.4%	11 952	12.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	18 953	87.4%	713	3.3%	366	1.7%	1 660	7.7%	21 691	21.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 980	48.3%	2 020	6.5%	1 313	4.2%	12 697	40.9%	31 011	31.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	3 113	53.7%	373	6.4%	210	3.6%	2 097	36.2%	5 793	5.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 217	58.0%	400	7.2%	197	3.5%	1 728	31.2%	5 542	5.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	188	6.9%	181	6.6%	58	2.1%	2 312	84.4%	2 739	2.8%	-	-	-	-
Interest on Arrear Debtor Accounts	(3)	(.1%)	218	7.4%	193	6.5%	2 550	86.2%	2 958	3.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 491)	(14.2%)	3 012	17.2%	677	3.9%	16 345	93.2%	17 543	17.7%	-	-	-	-
Total By Income Source	45 335	45.7%	7 397	7.5%	3 349	3.4%	43 148	43.5%	99 229	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(4 820)	2 344.5%	693	(337.2%)	507	(246.4%)	3 414	(1 660.9%)	(206)	(.2%)	-	-	-	-
Commercial	32 089	63.0%	2 236	4.4%	1 047	2.1%	15 536	30.5%	50 909	51.3%	-	-	-	-
Households	18 330	47.8%	2 757	7.2%	1 480	3.9%	15 790	41.2%	38 357	38.7%	-	-	-	-
Other	(264)	(2.6%)	1 712	16.8%	315	3.1%	8 407	82.7%	10 169	10.2%	-	-	-	-
Total By Customer Group	45 335	45.7%	7 397	7.5%	3 349	3.4%	43 148	43.5%	99 229	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	32 724	100.0%	-	-	-	-	-	-	32 724	35.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	5 632	100.0%	-	-	-	-	-	-	5 632	6.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	5 479	100.0%	-	-	-	-	-	-	5 479	5.9%
Loan repayments	5 024	100.0%	-	-	-	-	-	-	5 024	5.5%
Trade Creditors	41 502	100.0%	-	-	-	-	-	-	41 502	45.1%
Auditor-General	1 542	100.0%	-	-	-	-	-	-	1 542	1.7%
Other	197	100.0%	-	-	-	-	-	-	197	.2%
Total	92 101	100.0%	-	-	-	-	-	-	92 101	100.0%

Contact Details

Municipal Manager	Mr S M Mnguni	013 249 7263
Financial Manager	Ms Elmari Wassermann	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMAKHAZENI (MP314)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	226 955	67 974	30.0%	53 325	23.5%	121 299	53.4%	47 185	50.8%	13.0%
Property rates	39 647	13 557	34.2%	10 513	26.5%	24 070	60.7%	6 406	25.5%	64.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	42 838	13 934	32.5%	11 073	25.8%	25 006	58.4%	12 104	45.4%	(8.5%)
Service charges - water revenue	16 612	4 670	28.1%	4 399	26.5%	9 069	54.6%	3 036	46.9%	44.9%
Service charges - sanitation revenue	13 264	2 215	16.7%	2 540	19.2%	4 755	35.8%	2 250	49.6%	12.9%
Service charges - refuse revenue	8 807	2 312	26.2%	2 705	30.7%	5 017	57.0%	1 889	48.6%	43.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 078	214	19.8%	236	21.9%	450	41.7%	298	127.1%	(20.8%)
Interest earned - external investments	351	230	65.6%	217	61.8%	447	127.5%	105	92.6%	106.5%
Interest earned - outstanding debtors	3 907	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	13 069	3 021	23.1%	1 953	14.9%	4 974	38.1%	3 910	180.3%	(50.1%)
Licences and permits	8	0	5.3%	1	6.4%	1	11.7%	3	81.3%	(82.5%)
Agency services	-	-	-	-	-	-	-	505	32.9%	(100.0%)
Transfers recognised - operational	56 899	26 428	46.4%	19 560	34.4%	45 988	80.8%	16 477	76.2%	18.7%
Other own revenue	30 475	1 393	4.6%	128	.4%	1 521	5.0%	202	9.6%	(36.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	260 881	40 057	15.4%	51 026	19.6%	91 083	34.9%	44 847	30.9%	13.8%
Employee related costs	85 182	18 486	21.7%	17 789	20.9%	36 275	42.6%	17 499	42.2%	1.7%
Remuneration of councillors	5 743	1 294	22.5%	1 355	23.6%	2 649	46.1%	1 278	47.0%	6.1%
Debt impairment	10 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	44 243	-	-	-	-	-	-	-	-	-
Finance charges	3 700	818	22.1%	1 929	52.1%	2 747	74.2%	1 673	101.4%	15.3%
Bulk purchases	49 697	12 261	24.7%	14 147	28.5%	26 408	53.1%	12 835	43.5%	10.2%
Other Materials	6 588	370	5.6%	585	8.9%	955	14.5%	1 487	33.8%	(60.7%)
Contracted services	5 285	1 013	19.2%	908	17.2%	1 921	36.3%	1 283	34.6%	(29.2%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	50 443	5 816	11.5%	14 312	28.4%	20 129	39.9%	8 792	41.3%	62.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(33 927)	27 916		2 299		30 216		2 338		
Transfers recognised - capital	32 134	9 615	29.9%	-	-	9 615	29.9%	-	38.0%	-
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets	13 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	11 207	37 531		2 299		39 831		2 338		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	11 207	37 531		2 299		39 831		2 338		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	11 207	37 531		2 299		39 831		2 338		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	11 207	37 531		2 299		39 831		2 338		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	75 841	1 444	1.9%	12 044	15.9%	13 489	17.8%	6 181	17.3%	94.9%
National Government	32 134	1 398	4.4%	12 036	37.5%	13 434	41.8%	6 027	35.7%	99.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	29 452	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	61 586	1 398	2.3%	12 036	19.5%	13 434	21.8%	6 027	17.3%	99.7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 255	46	3.7%	8	.6%	54	4.3%	154	15.2%	(95.0%)
Public contributions and donations	13 000	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	75 841	1 444	1.9%	12 044	15.9%	13 489	17.8%	6 181	17.3%	94.9%
Governance and Administration	53 966	928	1.7%	11 776	21.8%	12 704	23.5%	6 181	17.6%	90.5%
Executive & Council	53 586	881	1.6%	11 769	22.0%	12 650	23.6%	6 027	17.3%	95.3%
Budget & Treasury Office	-	-	-	-	-	-	-	132	66.2%	(100.0%)
Corporate Services	380	46	12.2%	8	2.0%	54	14.2%	23	12.2%	(66.0%)
Community and Public Safety	24	-	-	-	-	-	-	-	-	-
Community & Social Services	24	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	35	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	35	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	21 756	517	2.4%	268	1.2%	784	3.6%	-	3.5%	(100.0%)
Electricity	8 180	517	6.3%	268	3.3%	784	9.6%	-	-	(100.0%)
Water	251	-	-	-	-	-	-	-	10.5%	-
Waste Water Management	13 325	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	60	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	227 920	76 590	33.6%	53 225	23.4%	129 815	57.0%	47 185	46.0%	12.8%
Property rates, penalties and collection charges	34 493	13 557	39.3%	10 413	30.2%	23 970	69.5%	6 406	25.5%	62.6%
Service charges	72 120	23 128	32.1%	20 717	28.7%	43 845	60.8%	19 278	46.6%	7.5%
Other revenue	15 015	3 449	23.0%	2 318	15.4%	5 768	38.4%	4 919	38.0%	(52.9%)
Government - operating	56 899	26 611	46.8%	19 560	34.4%	46 171	81.1%	16 477	76.2%	18.7%
Government - capital	45 134	9 615	21.3%	-	-	9 615	21.3%	-	38.0%	-
Interest	4 258	230	5.4%	217	5.1%	447	10.5%	105	92.6%	106.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(199 335)	(40 057)	20.1%	(51 026)	25.6%	(91 083)	45.7%	(44 847)	37.3%	13.8%
Suppliers and employees	(195 635)	(39 239)	20.1%	(49 097)	25.1%	(88 336)	45.2%	(43 174)	36.6%	13.7%
Finance charges	(3 700)	(818)	22.1%	(1 929)	52.1%	(2 747)	74.2%	(1 673)	101.4%	15.3%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	28 585	36 533	127.8%	2 199	7.7%	38 732	135.5%	2 338	75.8%	(5.9%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(46 389)	(1 444)	3.1%	(12 044)	26.0%	(13 489)	29.1%	(6 181)	17.3%	94.8%
Capital assets	(46 389)	(1 444)	3.1%	(12 044)	26.0%	(13 489)	29.1%	(6 181)	17.3%	94.8%
Net Cash from/(used) Investing Activities	(46 389)	(1 444)	3.1%	(12 044)	26.0%	(13 489)	29.1%	(6 181)	17.3%	94.8%
Cash Flow from Financing Activities										
Receipts	-	(6)	-	-	-	(6)	-	(2)	53.7%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(6)	-	-	-	(6)	-	(2)	53.7%	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(6)	-	-	-	(6)	-	(2)	53.7%	(100.0%)
Net Increase/(Decrease) in cash held	(17 804)	35 083	(197.1%)	(9 845)	55.3%	25 238	(141.8%)	(3 845)	197.8%	156.0%
Cash/cash equivalents at the year begin:	6 636	9 268	139.7%	44 351	668.3%	9 268	139.7%	44 527	1 327.3%	(.4%)
Cash/cash equivalents at the year end:	(11 167)	44 351	(397.2%)	34 507	(309.0%)	34 507	(309.0%)	40 682	229.7%	(15.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 490	4.7%	1 058	3.3%	1 479	4.6%	27 901	87.4%	31 929	17.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 453	7.0%	1 311	6.3%	1 396	6.8%	16 503	79.9%	20 663	11.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 383	3.2%	3 033	4.1%	3 386	4.6%	65 157	88.1%	73 960	39.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	796	4.4%	737	4.1%	615	3.4%	15 993	88.2%	18 141	9.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	829	3.9%	764	3.6%	674	3.2%	18 981	89.3%	21 247	11.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	963	4.8%	845	4.2%	1 048	5.2%	17 336	85.9%	20 192	10.8%	-	-	-	-
Total By Income Source	7 914	4.3%	7 747	4.2%	8 599	4.6%	161 872	87.0%	186 132	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	718	10.6%	1 418	20.9%	2 180	32.1%	2 468	36.4%	6 784	3.6%	-	-	-	-
Commercial	2 083	7.4%	1 422	5.1%	1 125	4.0%	23 414	83.5%	28 044	15.1%	-	-	-	-
Households	4 082	3.7%	3 891	3.6%	3 663	3.4%	97 310	89.3%	108 946	58.5%	-	-	-	-
Other	1 031	2.4%	1 016	2.4%	1 632	3.9%	38 680	91.3%	42 358	22.8%	-	-	-	-
Total By Customer Group	7 914	4.3%	7 747	4.2%	8 599	4.6%	161 872	87.0%	186 132	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	8 019	16.9%	1 787	3.8%	-	-	37 665	79.3%	47 471	53.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	715	100.0%	-	-	-	-	-	-	715	.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 052	100.0%	-	-	-	-	-	-	1 052	1.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 219	17.2%	1 164	3.2%	77	.2%	28 757	79.4%	36 217	40.9%
Auditor-General	1 620	100.0%	-	-	-	-	-	-	1 620	1.8%
Other	781	51.7%	-	-	-	-	730	48.3%	1 511	1.7%
Total	18 407	20.8%	2 951	3.3%	77	.1%	67 152	75.8%	88 587	100.0%

Contact Details

Municipal Manager	Mrs Elizabeth k Tshabalala	013 253 7628
Financial Manager	Mrs Winny Ngwenya	013 253 7625

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THEMBISILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	513 223	83 166	16.2%	157 673	30.7%	240 839	46.9%	135 598	39.7%	16.3%
Property rates	41 380	9 939	24.0%	10 392	25.1%	20 331	49.1%	9 704	33.8%	7.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	40 863	20 373	49.9%	26 363	64.5%	46 736	114.4%	10 263	64.2%	156.9%
Service charges - sanitation revenue	966	173	18.0%	492	50.9%	665	68.9%	401	37.4%	22.5%
Service charges - refuse revenue	49 490	8 263	16.7%	7 604	15.4%	15 866	32.1%	3 272	52.9%	132.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	572	54	9.5%	65	11.4%	119	20.9%	105	41.6%	(38.1%)
Interest earned - external investments	4 906	1 072	21.8%	1 075	21.9%	2 147	43.8%	2 663	150.5%	(59.6%)
Interest earned - outstanding debtors	18 717	7 056	37.7%	7 247	38.7%	14 304	76.4%	4 310	33.1%	68.1%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	586	144	24.5%	46	7.8%	190	32.4%	91	18.6%	(49.6%)
Licences and permits	287	16	5.5%	17	5.8%	33	11.3%	22	20.3%	(23.1%)
Agency services	6 117	-	-	2 299	37.6%	2 299	37.6%	548	8.9%	319.7%
Transfers recognised - operational	342 061	2 186	.6%	95 705	28.0%	97 891	28.6%	96 838	31.7%	(1.2%)
Other own revenue	7 280	33 890	465.5%	6 369	87.5%	40 259	553.0%	7 379	102.4%	(13.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	613 285	76 166	12.4%	90 465	14.8%	166 631	27.2%	106 562	28.2%	(15.1%)
Employee related costs	113 814	28 172	24.8%	27 443	24.1%	55 615	48.9%	27 688	49.0%	(.9%)
Remuneration of councillors	21 529	4 927	22.9%	5 068	23.5%	9 995	46.4%	4 665	51.0%	8.7%
Debt impairment	65 196	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	160 966	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	129 494	19 943	15.4%	26 269	20.3%	46 212	35.7%	35 875	31.5%	(26.8%)
Other Materials	2 733	-	-	6	.2%	6	.2%	83	7.6%	(92.3%)
Contracted services	12 208	3 328	27.3%	2 948	24.1%	6 276	51.4%	3 736	60.2%	(21.1%)
Transfers and grants	28 074	4 408	15.7%	8 722	31.1%	13 130	46.8%	6 677	55.9%	30.6%
Other expenditure	79 271	15 388	19.4%	20 007	25.2%	35 395	44.7%	27 836	44.8%	(28.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(100 062)	7 000		67 208		74 208		29 036		
Transfers recognised - capital	113 629	-	-	60 237	53.0%	60 237	53.0%	10 231	8.5%	488.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	13 566	7 000		127 446		134 445		39 268		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	13 566	7 000		127 446		134 445		39 268		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	13 566	7 000		127 446		134 445		39 268		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 566	7 000		127 446		134 445		39 268		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	135 672	6 811	5.0%	42 688	31.5%	49 498	36.5%	13 874	53.0%	207.7%
National Government	135 672	6 811	5.0%	42 688	31.5%	49 498	36.5%	13 874	53.0%	207.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	135 672	6 811	5.0%	42 688	31.5%	49 498	36.5%	13 874	53.0%	207.7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	135 672	6 811	5.0%	42 688	31.5%	49 498	36.5%	13 874	53.0%	207.7%
Governance and Administration	900	-	-	-	-	-	-	564	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	564	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	900	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	132 772	6 811	5.1%	42 688	32.2%	49 498	37.3%	13 310	52.4%	220.7%
Planning and Development	132 772	6 811	5.1%	42 688	32.2%	49 498	37.3%	13 310	52.4%	220.7%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	2 000	-	-	-	-	-	-	-	72.0%	-
Electricity	2 000	-	-	-	-	-	-	-	72.0%	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	483 057	227 293	47.1%	158 378	32.8%	385 672	79.8%	152 170	71.5%	4.1%
Property rates, penalties and collection charges	2 174	358	16.5%	653	30.1%	1 011	46.5%	345	1.9%	89.6%
Service charges	3 126	375	12.0%	348	11.1%	723	23.1%	806	7.5%	(56.7%)
Other revenue	9 936	34 104	343.2%	11 723	118.0%	45 828	461.2%	1 957	63.2%	499.0%
Government - operating	342 061	140 335	41.0%	95 705	28.0%	236 040	69.0%	104 650	78.9%	(8.5%)
Government - capital	113 629	51 020	44.9%	48 850	43.0%	99 870	87.9%	41 699	77.1%	17.1%
Interest	12 131	1 102	9.1%	1 098	9.1%	2 200	18.1%	2 713	138.4%	(59.5%)
Dividends	-	-		-		-		-	-	-
Payments	(356 280)	(103 115)	28.9%	(90 465)	25.4%	(193 580)	54.3%	(109 089)	49.8%	(17.1%)
Suppliers and employees	(335 348)	(103 115)	30.7%	(87 238)	26.0%	(190 353)	56.8%	(102 412)	47.7%	(14.8%)
Finance charges	-	-		-		-		-	-	-
Transfers and grants	(20 932)	-		(3 227)	15.4%	(3 227)	15.4%	(6 677)	234.7%	(51.7%)
Net Cash from/(used) Operating Activities	126 776	124 178	98.0%	67 914	53.6%	192 092	151.5%	43 080	145.1%	57.6%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(135 672)	(28 722)	21.2%	(44 016)	32.4%	(72 738)	53.6%	(13 310)	71.8%	230.7%
Capital assets	(135 672)	(28 722)	21.2%	(44 016)	32.4%	(72 738)	53.6%	(13 310)	71.8%	230.7%
Net Cash from/(used) Investing Activities	(135 672)	(28 722)	21.2%	(44 016)	32.4%	(72 738)	53.6%	(13 310)	71.8%	230.7%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(8 896)	95 456	(1 073.1%)	23 897	(268.6%)	119 353	(1 341.7%)	29 771	###########	(19.7%)
Cash/cash equivalents at the year begin:	35 846	66 453	185.4%	161 909	451.7%	66 453	185.4%	121 961	66.5%	32.8%
Cash/cash equivalents at the year end:	26 950	161 909	600.8%	185 806	689.4%	185 806	689.4%	151 732	151.7%	22.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 794	2.8%	5 776	2.8%	5 777	2.8%	187 373	91.5%	204 721	30.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	11	100.0%	11	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 464	3.2%	3 352	3.1%	3 350	3.1%	97 062	90.5%	107 228	15.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	164	6.4%	160	6.3%	160	6.3%	2 071	81.1%	2 555	.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 534	1.0%	2 520	1.0%	2 515	1.0%	240 390	96.9%	247 958	36.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 476	3.5%	2 413	3.4%	2 350	3.3%	64 498	89.9%	71 737	10.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 155	3.0%	1 158	3.0%	1 152	3.0%	34 818	90.9%	38 283	5.7%	-	-	-	-
Total By Income Source	15 588	2.3%	15 379	2.3%	15 304	2.3%	626 222	93.1%	672 494	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 230	3.7%	1 120	3.3%	1 122	3.3%	30 092	89.7%	33 565	5.0%	-	-	-	-
Commercial	462	2.1%	448	2.1%	445	2.1%	20 361	93.8%	21 716	3.2%	-	-	-	-
Households	10 264	2.0%	10 239	2.0%	10 235	2.0%	476 454	93.9%	507 192	75.4%	-	-	-	-
Other	3 632	3.3%	3 572	3.2%	3 502	3.2%	99 315	90.3%	110 021	16.4%	-	-	-	-
Total By Customer Group	15 588	2.3%	15 379	2.3%	15 304	2.3%	626 222	93.1%	672 494	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	500	76.4%	155	23.6%	-	-	-	-	655	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	500	76.4%	155	23.6%	-	-	-	-	655	100.0%

Contact Details

Municipal Manager	Mr O Nkosi	013 986 9115
Financial Manager	Mr BB Sithole	013 986 9103

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DR J.S. MOROKA (MP316)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	437 190	190 991	43.7%	130 208	29.8%	321 199	73.5%	150 789	77.5%	(13.6%)
Property rates	27 366	5 514	20.1%	8 291	30.3%	13 806	50.4%	2 809	43.3%	195.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	1 608	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	23 698	26 246	110.8%	11 111	46.9%	37 357	157.6%	12 434	86.1%	(10.6%)
Service charges - sanitation revenue	438	8 349	1 906.1%	3 584	818.3%	11 933	2 724.4%	917	-	291.0%
Service charges - refuse revenue	2 515	1 641	65.3%	1 639	65.2%	3 280	130.4%	1 038	36.9%	57.9%
Service charges - other	375	-	-	19	5.0%	19	5.0%	532	249.7%	(96.5%)
Rental of facilities and equipment	150	38	25.3%	67	44.9%	105	70.2%	91	76.0%	(25.8%)
Interest earned - external investments	10 500	852	8.1%	3 936	37.5%	4 788	45.6%	11 880	187.7%	(66.9%)
Interest earned - outstanding debtors	2 500	5 063	202.5%	5 367	214.7%	10 430	417.2%	4 934	171.9%	8.8%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	500	27	5.3%	29	5.9%	56	11.2%	510	277.3%	(94.2%)
Licences and permits	7 500	437	5.8%	-	-	437	5.8%	6	.3%	(100.0%)
Agency services	-	265	-	-	-	265	-	-	-	-
Transfers recognised - operational	320 490	133 776	41.7%	94 601	29.5%	228 377	71.3%	112 151	74.8%	(15.6%)
Other own revenue	41 158	8 783	21.3%	1 562	3.8%	10 345	25.1%	1 880	55.4%	(16.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	621 258	112 286	18.1%	99 662	16.0%	211 948	34.1%	101 017	33.4%	(1.3%)
Employee related costs	192 050	39 987	20.8%	40 169	20.9%	80 156	41.7%	37 601	62.2%	6.8%
Remuneration of councillors	21 176	4 384	20.7%	4 277	20.2%	8 661	40.9%	4 175	48.7%	2.5%
Debt impairment	50 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	140 000	-	-	-	-	-	-	-	-	-
Finance charges	159	38	24.2%	37	23.5%	76	47.7%	24	9.2%	56.3%
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	40 810	12 356	30.3%	25 308	62.0%	37 664	92.3%	10 521	47.9%	140.6%
Contracted services	42 000	13 604	32.4%	9 976	23.8%	23 579	56.1%	9 694	56.9%	2.9%
Transfers and grants	3 569	2 459	68.9%	76	2.1%	2 535	71.0%	1 718	39.4%	(95.6%)
Other expenditure	131 495	39 457	30.0%	19 819	15.1%	59 277	45.1%	37 285	49.7%	(46.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(184 068)	78 705		30 546		109 251		49 772		
Transfers recognised - capital	119 102	37 924	31.8%	-	-	37 924	31.8%	42 263	35.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(64 966)	116 629		30 546		147 175		92 035		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(64 966)	116 629		30 546		147 175		92 035		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(64 966)	116 629		30 546		147 175		92 035		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(64 966)	116 629		30 546		147 175		92 035		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	123 602	12 010	9.7%	38 728	31.3%	50 738	41.0%	36 191	39.5%	7.0%
National Government	119 102	11 650	9.8%	37 783	31.7%	49 433	41.5%	36 191	39.9%	4.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	119 102	11 650	9.8%	37 783	31.7%	49 433	41.5%	36 191	39.9%	4.4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 500	360	8.0%	945	21.0%	1 305	29.0%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	123 602	12 010	9.7%	38 728	31.3%	50 738	41.0%	36 191	39.5%	7.0%
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 300	-	-	1 137	10.1%	1 137	10.1%	-	48.7%	(100.0%)
Community & Social Services	11 300	-	-	1 137	10.1%	1 137	10.1%	-	48.2%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	3 421	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	3 421	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	112 302	12 010	10.7%	37 591	33.5%	49 601	44.2%	32 770	34.4%	14.7%
Electricity	-	-	-	-	-	-	-	874	53.5%	(100.0%)
Water	75 300	5 951	7.9%	27 097	36.0%	33 048	43.9%	30 388	32.7%	(10.8%)
Waste Water Management	37 002	6 059	16.4%	10 494	28.4%	16 553	44.7%	1 508	-	595.9%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	556 292	228 835	41.1%	119 139	21.4%	347 974	62.6%	373 166	117.6%	(68.1%)
Property rates, penalties and collection charges	27 366	5 514	20.2%	3 159	11.5%	8 673	31.7%	288	9.0%	997.2%
Service charges	27 027	36 236	134.1%	13 693	50.7%	49 928	184.7%	7 833	54.9%	74.8%
Other revenue	49 307	9 460	19.2%	1 665	3.4%	11 125	22.6%	216 673	3 058.3%	(99.2%)
Government - operating	320 490	133 776	41.7%	94 601	29.5%	228 377	71.3%	104 651	68.7%	(9.6%)
Government - capital	119 102	37 942	31.9%	-	-	37 942	31.9%	42 263	73.0%	(100.0%)
Interest	13 000	5 907	45.4%	6 021	46.3%	11 928	91.8%	1 458	33.5%	312.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(431 258)	(112 286)	26.0%	(101 095)	23.4%	(213 381)	49.5%	(194 550)	131.2%	(48.0%)
Suppliers and employees	(417 128)	(111 981)	26.8%	(99 549)	23.9%	(211 530)	50.7%	(193 001)	132.6%	(48.4%)
Finance charges	(159)	(49)	30.9%	(1 470)	924.5%	(1 519)	955.4%	(24)	12.0%	6 048.7%
Transfers and grants	(13 971)	(256)	1.8%	(76)	.5%	(331)	2.4%	(1 525)	35.2%	(95.0%)
Net Cash from/(used) Operating Activities	125 034	116 549	93.2%	18 045	14.4%	134 594	107.6%	178 616	96.4%	(89.9%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(123 602)	(15 941)	12.9%	(49 269)	39.9%	(65 210)	52.8%	(36 190)	35.0%	36.1%
Capital assets	(123 602)	(15 941)	12.9%	(49 269)	39.9%	(65 210)	52.8%	(36 190)	35.0%	36.1%
Net Cash from/(used) Investing Activities	(123 602)	(15 941)	12.9%	(49 269)	39.9%	(65 210)	52.8%	(36 190)	35.0%	36.1%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 431	100 608	7 028.2%	(31 225)	(2 181.3%)	69 383	4 846.9%	142 426	176.9%	(121.9%)
Cash/cash equivalents at the year begin:	4 825	-	-	100 608	2 085.1%	-	-	20 499	6.5%	390.8%
Cash/cash equivalents at the year end:	6 256	100 608	1 608.1%	69 383	1 109.0%	69 383	1 109.0%	162 925	114.2%	(57.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 725	5.0%	1 981	2.6%	2 047	2.7%	67 316	89.7%	75 068	31.6%	-	-	67 316	89.0%
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 659	4.5%	2 524	4.3%	2 285	3.9%	51 822	87.4%	59 289	24.9%	-	-	51 822	87.0%
Receivables from Exchange Transactions - Waste Water Managem	699	4.7%	299	2.0%	286	1.9%	13 672	91.4%	14 957	6.3%	-	-	13 672	91.0%
Receivables from Exchange Transactions - Waste Management	445	2.8%	431	2.7%	203	1.3%	15 018	93.3%	16 096	6.8%	-	-	15 018	93.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 805	3.0%	1 783	3.0%	1 811	3.0%	54 134	90.9%	59 533	25.0%	-	-	54 134	90.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	533	4.2%	205	1.6%	360	2.8%	11 710	91.4%	12 808	5.4%	-	-	11 710	91.0%
Total By Income Source	9 866	4.1%	7 223	3.0%	6 991	2.9%	213 670	89.9%	237 751	100.0%	-	-	213 670	89.0%
Debtors Age Analysis By Customer Group														
Organs of State	5 941	10.1%	3 462	5.9%	3 518	6.0%	45 703	78.0%	58 625	24.7%	-	-	45 703	78.0%
Commercial	1 111	6.8%	571	3.5%	455	2.8%	14 267	87.0%	16 404	6.9%	-	-	14 267	87.0%
Households	2 814	1.7%	3 190	2.0%	3 018	1.9%	153 700	94.5%	162 722	68.4%	-	-	153 700	94.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	9 866	4.1%	7 223	3.0%	6 991	2.9%	213 670	89.9%	237 751	100.0%	-	-	213 670	89.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	76	100.0%	-	-	-	-	-	-	76	100.0%
Total	76	100.0%	-	-	-	-	-	-	76	100.0%

Contact Details

Municipal Manager	S.B Mahlangu	013 973 1101
Financial Manager	Skhosana Z.G	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKANGALA (DC31)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	355 806	145 837	41.0%	119 715	33.6%	265 552	74.6%	115 574	74.1%	3.6%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	131	29	22.0%	62	47.3%	91	69.2%	23	39.4%	172.4%
Interest earned - external investments	17 880	5 411	30.3%	6 421	35.9%	11 832	66.2%	5 667	64.7%	13.3%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	210	130	61.9%	581	276.5%	711	338.4%	121	-	380.3%
Licences and permits	-	70	-	18	-	88	-	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	337 235	140 061	41.5%	112 352	33.3%	252 413	74.8%	109 659	74.7%	2.5%
Other own revenue	350	136	38.9%	282	80.5%	418	119.4%	104	27.2%	172.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	441 906	54 330	12.3%	116 246	26.3%	170 576	38.6%	83 917	30.2%	38.5%
Employee related costs	120 523	25 382	21.1%	25 602	21.2%	50 984	42.3%	26 304	43.3%	(2.7%)
Remuneration of councillors	14 348	2 948	20.5%	3 375	23.5%	6 323	44.1%	3 191	48.9%	5.8%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 585	2 414	25.2%	2 425	25.3%	4 839	50.5%	1 549	39.3%	56.5%
Finance charges	1 583	332	20.9%	10	.6%	341	21.6%	15	42.9%	(35.7%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	44 114	5 884	13.3%	10 271	23.3%	16 155	36.6%	11 308	41.8%	(9.2%)
Transfers and grants	205 917	10 725	5.2%	66 624	32.4%	77 349	37.6%	33 343	20.4%	99.8%
Other expenditure	45 836	6 643	14.5%	7 935	17.3%	14 578	31.8%	8 206	32.6%	(3.3%)
Loss on disposal of PPE	-	3	-	3	-	7	-	-	-	(100.0%)
Surplus/(Deficit)	(86 100)	91 506		3 470		94 976		31 656		
Transfers recognised - capital	2 076	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(84 024)	91 506		3 470		94 976		31 656		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(84 024)	91 506		3 470		94 976		31 656		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(84 024)	91 506		3 470		94 976		31 656		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(84 024)	91 506		3 470		94 976		31 656		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	8 050	5 024	62.4%	15 318	190.3%	20 342	252.7%	3 516	10.2%	335.7%
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 050	5 024	62.4%	15 318	190.3%	20 342	252.7%	3 516	10.2%	335.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	8 050	5 024	62.4%	15 318	190.3%	20 342	252.7%	3 516	10.2%	335.7%
Governance and Administration	7 130	3 550	49.8%	5 420	76.0%	8 970	125.8%	417	1.1%	1 200.9%
Executive & Council	50	-	-	-	-	-	-	87	-	(100.0%)
Budget & Treasury Office	400	-	-	6	1.6%	6	1.6%	36	.1%	(82.2%)
Corporate Services	6 680	3 550	53.1%	5 414	81.0%	8 964	134.2%	294	-	1 744.1%
Community and Public Safety	850	1 475	173.5%	9 897	1 164.4%	11 372	1 337.9%	3 133	-	215.9%
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	100	1 475	1 474.8%	9 895	9 894.9%	11 370	11 369.7%	3 133	-	215.8%
Housing	-	-	-	-	-	-	-	-	-	-
Health	750	-	-	2	.3%	2	.3%	-	-	(100.0%)
Economic and Environmental Services	70	-	-	-	-	-	-	(34)	-	(100.0%)
Planning and Development	70	-	-	-	-	-	-	(34)	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	357 882	146 652	41.0%	119 482	33.4%	266 134	74.4%	115 295	75.5%	3.6%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	691	383	55.4%	617	89.3%	1 000	144.7%	(81)	679.4%	(862.5%)
Government - operating	337 235	140 858	41.8%	112 206	33.3%	253 064	75.0%	109 709	74.7%	2.3%
Government - capital	2 076	-	-	-	-	-	-	-	-	-
Interest	17 880	5 411	30.3%	6 658	37.2%	12 069	67.5%	5 667	64.7%	17.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(352 933)	(70 552)	20.0%	(122 401)	34.7%	(192 952)	54.7%	(76 814)	31.3%	59.3%
Suppliers and employees	(147 016)	(59 495)	40.5%	(101 780)	69.2%	(161 275)	109.7%	(43 456)	43.9%	134.2%
Finance charges	-	(332)	-	(4)	-	(335)	-	(15)	42.9%	(75.5%)
Transfers and grants	(205 917)	(10 725)	5.2%	(20 617)	10.0%	(31 342)	15.2%	(33 343)	20.4%	(38.2%)
Net Cash from/(used) Operating Activities	4 949	76 101	1 537.7%	(2 919)	(59.0%)	73 182	1 478.7%	38 481	(143.9%)	(107.6%)
Cash Flow from Investing Activities										
Receipts	(1 800)	15 405	(855.8%)	9 411	(522.8%)	24 815	(1 378.6%)	36 656	-	(74.3%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	15 405	-	9 411	-	24 815	-	-	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(1 800)	-	-	-	-	-	-	36 656	-	(100.0%)
Payments	(8 050)	(5 024)	62.4%	(15 318)	190.3%	(20 342)	252.7%	(3 512)	10.1%	336.2%
Capital assets	(8 050)	(5 024)	62.4%	(15 318)	190.3%	(20 342)	252.7%	(3 512)	10.1%	336.2%
Net Cash from/(used) Investing Activities	(9 850)	10 380	(105.4%)	(5 907)	60.0%	4 474	(45.4%)	33 145	(52.9%)	(117.8%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	(58)	48.2%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	(58)	48.2%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 703)	(1 882)	110.5%	(44)	2.6%	(1 926)	113.1%	-	.3%	(100.0%)
Repayment of borrowing	(1 703)	(1 882)	110.5%	(44)	2.6%	(1 926)	113.1%	-	.3%	(100.0%)
Net Cash from/(used) Financing Activities	(1 703)	(1 882)	110.5%	(44)	2.6%	(1 926)	113.1%	(58)	24.2%	(23.3%)
Net Increase/(Decrease) in cash held	(6 604)	84 599	(1 281.0%)	(8 870)	134.3%	75 729	(1 146.7%)	71 568	(102.0%)	(112.4%)
Cash/cash equivalents at the year begin:	432 380	462 348	106.9%	546 947	126.5%	462 348	106.9%	518 073	107.6%	5.6%
Cash/cash equivalents at the year end:	425 775	546 947	128.5%	538 077	126.4%	538 077	126.4%	589 641	238.1%	(8.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	100.0%	-	-	-	-	-	-	3	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17 312	99.5%	(46)	(.3%)	51	.3%	74	.4%	17 392	100.0%	-	-	-	-
Total By Income Source	17 316	99.5%	(46)	(.3%)	51	.3%	74	.4%	17 395	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	16 995	100.0%	-	-	-	-	-	-	16 995	97.7%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	320	80.1%	(46)	(11.4%)	51	12.7%	74	18.6%	400	2.3%	-	-	-	-
Total By Customer Group	17 316	99.5%	(46)	(.3%)	51	.3%	74	.4%	17 395	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	(1 680)	100.0%	-	-	-	-	-	-	(1 680)	6.2%
Trade Creditors	(24 963)	100.0%	-	-	-	-	-	-	(24 963)	92.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(417)	100.0%	-	-	-	-	-	-	(417)	1.5%
Total	(27 059)	100.0%	-	-	-	-	-	-	(27 059)	100.0%

Contact Details

Municipal Manager	Ms Margaret Skosana	013 249 2003
Financial Manager	Mrs A L Stander	013 249 2015

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	486 503	195 840	40.3%	102 327	21.0%	298 168	61.3%	67 824	55.7%	50.9%
Property rates	89 438	87 648	98.0%	285	.3%	87 934	98.3%	414	87.4%	(31.1%)
Property rates - penalties and collection charges	-	-	-	40	-	40	-	-	-	(100.0%)
Service charges - electricity revenue	157 782	36 968	23.4%	36 763	23.3%	73 731	46.7%	34 203	41.7%	7.5%
Service charges - water revenue	30 852	9 352	30.3%	9 738	31.6%	19 090	61.9%	7 369	47.2%	32.1%
Service charges - sanitation revenue	13 015	3 376	25.9%	3 414	26.2%	6 790	52.2%	2 169	34.7%	57.4%
Service charges - refuse revenue	17 074	4 079	23.9%	4 128	24.2%	8 207	48.1%	7 297	-	(43.4%)
Service charges - other	146	-	-	-	-	-	-	79	-	(100.0%)
Rental of facilities and equipment	3 041	742	24.4%	768	25.3%	1 510	49.6%	767	52.4%	.2%
Interest earned - external investments	616	120	19.4%	547	88.8%	667	108.2%	6	17.0%	9 791.1%
Interest earned - outstanding debtors	17 484	4 055	23.2%	3 554	20.3%	7 610	43.5%	4 574	87.9%	(22.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 524	294	11.6%	596	23.6%	890	35.3%	821	75.1%	(27.4%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	32 995	1	-	15	-	16	-	7 820	76.1%	(99.8%)
Transfers recognised - operational	118 547	47 939	40.4%	-	-	47 939	40.4%	-	40.2%	-
Other own revenue	2 990	931	31.2%	42 479	1 420.9%	43 411	1 452.1%	2 306	24.5%	1 741.7%
Gains on disposal of PPE	-	334	-	-	-	334	-	-	-	-
Operating Expenditure	505 139	110 793	21.9%	105 317	20.8%	216 109	42.8%	109 792	47.6%	(4.1%)
Employee related costs	132 903	37 674	28.3%	39 154	29.5%	76 828	57.8%	39 473	62.6%	(.8%)
Remuneration of councillors	8 857	2 169	24.5%	2 249	25.4%	4 418	49.9%	2 170	51.8%	3.7%
Debt impairment	14 191	8	.1%	-	-	8	.1%	5	31.6%	(100.0%)
Depreciation and asset impairment	33 596	-	-	-	-	-	-	-	-	-
Finance charges	17 934	591	3.3%	2 438	13.6%	3 030	16.9%	10 604	79.0%	(77.0%)
Bulk purchases	138 479	26 031	18.8%	27 000	19.5%	53 030	38.3%	11 155	26.2%	142.0%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	50 482	13 045	25.8%	8 763	17.4%	21 809	43.2%	10 910	55.9%	(19.7%)
Transfers and grants	8 730	215	2.5%	949	10.9%	1 164	13.3%	4 763	72.7%	(80.1%)
Other expenditure	99 967	31 059	31.1%	24 763	24.8%	55 823	55.8%	30 712	78.6%	(19.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(18 636)	85 047		(2 989)		82 058		(41 968)		
Transfers recognised - capital	66 023	-	-	-	-	-	-	29 131	62.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	47 387	85 047		(2 989)		82 058		(12 837)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	47 387	85 047		(2 989)		82 058		(12 837)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	47 387	85 047		(2 989)		82 058		(12 837)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	47 387	85 047		(2 989)		82 058		(12 837)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	71 174	13 322	18.7%	23 821	33.5%	37 143	52.2%	24 176	54.6%	(1.5%)
National Government	63 724	9 127	14.3%	22 451	35.2%	31 578	49.6%	23 949	54.1%	(6.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	63 724	9 127	14.3%	22 451	35.2%	31 578	49.6%	23 949	54.1%	(6.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 450	4 195	56.3%	973	13.1%	5 168	69.4%	227	-	329.0%
Public contributions and donations	-	-	-	396	-	396	-	-	-	(100.0%)
Capital Expenditure Standard Classification	71 174	13 322	18.7%	23 821	33.5%	37 143	52.2%	24 176	54.6%	(1.5%)
Governance and Administration	2 000	-	-	1 369	68.5%	1 369	68.5%	227	-	503.8%
Executive & Council	-	-	-	1 369	-	1 369	-	68	-	1 900.9%
Budget & Treasury Office	-	-	-	-	-	-	-	88	-	(100.0%)
Corporate Services	2 000	-	-	-	-	-	-	71	-	(100.0%)
Community and Public Safety	7 237	-	-	608	8.4%	608	8.4%	-	-	(100.0%)
Community & Social Services	7 237	-	-	608	8.4%	608	8.4%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	32 416	9 363	28.9%	14 276	44.0%	23 639	72.9%	23 949	-	(40.4%)
Planning and Development	-	4 195	-	-	-	4 195	-	-	-	-
Road Transport	32 416	5 168	15.9%	14 276	44.0%	19 444	60.0%	23 949	-	(40.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	29 521	3 959	13.4%	7 568	25.6%	11 527	39.0%	-	-	(100.0%)
Electricity	5 100	-	-	-	-	-	-	-	-	-
Water	24 071	3 959	16.4%	7 568	31.4%	11 527	47.9%	-	-	(100.0%)
Waste Water Management	350	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	527 425	169 769	32.2%	151 891	28.8%	321 660	61.0%	124 213	41.8%	22.3%
Property rates, penalties and collection charges	83 384	22 750	27.3%	24 107	28.9%	46 858	56.2%	19 917	77.0%	21.0%
Service charges	203 666	48 776	23.9%	53 270	26.2%	102 046	50.1%	49 273	32.2%	8.1%
Other revenue	41 459	6 799	16.4%	8 043	19.4%	14 841	35.8%	5 777	11.1%	39.2%
Government - operating	122 275	58 188	47.6%	39 108	32.0%	97 296	79.6%	32 920	73.3%	18.8%
Government - capital	66 025	32 897	49.8%	27 363	41.4%	60 260	91.3%	16 326	73.0%	67.6%
Interest	10 616	359	3.4%	-	-	359	3.4%	-	-	-
Dividends	-	-		-	-	-		-	-	-
Payments	(468 466)	(151 297)	32.3%	(146 387)	31.2%	(297 685)	63.5%	(131 327)	51.0%	11.5%
Suppliers and employees	(439 943)	(137 838)	31.3%	(122 770)	27.9%	(260 608)	59.2%	(118 113)	50.0%	3.9%
Finance charges	(19 792)	(5 572)	28.2%	(1 221)	6.2%	(6 793)	34.3%	(13 214)	71.2%	(90.8%)
Transfers and grants	(8 730)	(7 888)	90.4%	(22 396)	256.5%	(30 284)	346.9%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	58 960	18 472	31.3%	5 503	9.3%	23 975	40.7%	(7 115)	1.7%	(177.4%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(73 475)	(4 195)	5.7%	(1 370)	1.9%	(5 565)	7.6%	(23 334)	74.7%	(94.1%)
Capital assets	(73 475)	(4 195)	5.7%	(1 370)	1.9%	(5 565)	7.6%	(23 334)	74.7%	(94.1%)
Net Cash from/(used) Investing Activities	(73 475)	(4 195)	5.7%	(1 370)	1.9%	(5 565)	7.6%	(23 334)	74.7%	(94.1%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(14 515)	14 277	(98.4%)	4 133	(28.5%)	18 410	(126.8%)	(30 449)	(47.8%)	(113.6%)
Cash/cash equivalents at the year begin:	8 990	5 242	58.3%	19 518	217.1%	5 242	58.3%	8 210	179.9%	137.8%
Cash/cash equivalents at the year end:	(5 525)	19 518	(353.2%)	23 651	(428.0%)	23 651	(428.0%)	(22 239)	(31.6%)	(206.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 665	7.9%	2 595	5.6%	2 122	4.5%	38 296	82.0%	46 678	19.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	7 020	15.9%	4 274	9.7%	3 466	7.8%	29 439	66.6%	44 198	18.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 203	6.0%	3 224	3.1%	3 315	3.2%	91 512	87.8%	104 255	44.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 951	7.3%	1 607	4.0%	1 356	3.4%	34 310	85.3%	40 225	17.1%	-	-	-	-
Total By Income Source	19 839	8.4%	11 700	5.0%	10 259	4.4%	193 557	82.2%	235 355	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19 839	8.4%	11 700	5.0%	10 259	4.4%	193 557	82.2%	235 355	100.0%	-	-	-	-
Total By Customer Group	19 839	8.4%	11 700	5.0%	10 259	4.4%	193 557	82.2%	235 355	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	9 973	2.8%	8 056	2.3%	8 353	2.3%	329 275	92.6%	355 657	90.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 861	9.3%	3 978	19.9%	1 942	9.7%	12 190	61.0%	19 971	5.1%
Auditor-General	-	-	2 612	36.0%	2 014	27.7%	2 636	36.3%	7 262	1.8%
Other	-	-	1	-	-	-	10 164	100.0%	10 165	2.6%
Total	11 834	3.0%	14 647	3.7%	12 308	3.1%	354 266	90.1%	393 055	100.0%

Contact Details

Municipal Manager	Mr ME Malungana	013 235 7300
Financial Manager	Mr LM Mokwena	013 235 7349

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	743 130	254 031	34.2%	212 202	28.6%	466 232	62.7%	201 245	68.0%	5.4%
Property rates	117 929	27 094	23.0%	26 704	22.6%	53 798	45.6%	20 232	49.2%	32.0%
Property rates - penalties and collection charges	-	1 559	-	1 798	-	3 357	-	-	-	(100.0%)
Service charges - electricity revenue	86 411	19 664	22.8%	23 385	27.1%	43 050	49.8%	19 234	45.8%	21.6%
Service charges - water revenue	18 394	5 278	28.7%	4 603	25.0%	9 881	53.7%	4 801	55.5%	(4.1%)
Service charges - sanitation revenue	4 581	1 153	25.2%	1 122	24.5%	2 276	49.7%	1 072	50.1%	4.7%
Service charges - refuse revenue	7 180	1 645	22.9%	1 701	23.7%	3 346	46.6%	1 499	48.0%	13.5%
Service charges - other	-	-	-	(94)	-	(94)	-	-	-	(100.0%)
Rental of facilities and equipment	8 475	340	4.0%	2 202	26.0%	2 542	30.0%	547	17.9%	302.6%
Interest earned - external investments	4 310	728	16.9%	1 610	37.4%	2 338	54.2%	2 345	371.9%	(31.3%)
Interest earned - outstanding debtors	4 921	395	8.0%	-	-	395	8.0%	1 646	186.1%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	5 944	2 464	41.5%	2 198	37.0%	4 663	78.4%	1 289	23.7%	70.5%
Licences and permits	24	1	3.9%	1	3.9%	2	7.9%	1	8.9%	(26.9%)
Agency services	15 694	2 262	14.4%	-	-	2 262	14.4%	5 416	78.0%	(100.0%)
Transfers recognised - operational	460 207	186 537	40.5%	147 554	32.1%	334 091	72.6%	141 012	77.5%	4.6%
Other own revenue	9 060	4 910	54.2%	(583)	(6.4%)	4 327	47.8%	2 151	43.8%	(127.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	709 944	139 582	19.7%	159 724	22.5%	299 306	42.2%	155 059	47.5%	3.0%
Employee related costs	287 455	71 042	24.7%	85 749	29.8%	156 791	54.5%	78 380	58.6%	9.4%
Remuneration of councillors	24 299	6 971	28.7%	4 791	19.7%	11 763	48.4%	5 268	48.4%	(9.0%)
Debt impairment	18 936	125	.7%	-	-	125	.7%	-	-	-
Depreciation and asset impairment	69 068	-	-	-	-	-	-	-	-	-
Finance charges	469	302	64.3%	119	25.3%	421	89.6%	1 828	335.4%	(93.5%)
Bulk purchases	88 048	22 812	25.9%	23 567	26.8%	46 379	52.7%	26 455	55.9%	(10.9%)
Other Materials	2 369	572	24.1%	173	7.3%	744	31.4%	218	33.0%	(20.9%)
Contracted services	33 221	7 873	23.7%	5 088	15.3%	12 961	39.0%	6 363	56.9%	(20.0%)
Transfers and grants	235	-	-	-	-	-	-	-	-	-
Other expenditure	185 845	29 886	16.1%	40 237	21.7%	70 123	37.7%	36 546	49.3%	10.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	33 185	114 449		52 478		166 927		46 185		
Transfers recognised - capital	324 571	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	357 756	114 449		52 478		166 927		46 185		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	357 756	114 449		52 478		166 927		46 185		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	357 756	114 449		52 478		166 927		46 185		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	357 756	114 449		52 478		166 927		46 185		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	354 405	93 564	26.4%	36 682	10.4%	130 246	36.8%	83 340	27.5%	(56.0%)
National Government	324 571	89 634	27.6%	33 452	10.3%	123 086	37.9%	81 924	29.3%	(59.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	324 571	89 634	27.6%	33 452	10.3%	123 086	37.9%	81 924	29.3%	(59.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	29 834	3 930	13.2%	3 230	10.8%	7 160	24.0%	1 415	5.7%	128.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	354 405	93 564	26.4%	36 682	10.4%	130 246	36.8%	83 340	27.5%	(56.0%)
Governance and Administration	4 616	1 009	21.9%	1 655	35.8%	2 663	57.7%	727	10.3%	127.6%
Executive & Council	1 000	915	91.5%	15	1.5%	930	93.0%	-	-	(100.0%)
Budget & Treasury Office	210	94	44.7%	58	27.5%	152	72.2%	173	2.5%	(66.6%)
Corporate Services	3 406	-	-	1 582	46.5%	1 582	46.5%	555	44.5%	185.3%
Community and Public Safety	2 800	2 153	76.9%	-	-	2 153	76.9%	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	2 800	2 153	76.9%	-	-	2 153	76.9%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	86 180	38 893	45.1%	6 317	7.3%	45 210	52.5%	27 843	70.2%	(77.3%)
Planning and Development	32 274	10 398	32.2%	3 328	10.3%	13 726	42.5%	10 684	57.0%	(68.9%)
Road Transport	52 825	28 495	53.9%	2 990	5.7%	31 484	59.6%	17 159	81.2%	(82.6%)
Environmental Protection	1 080	-	-	-	-	-	-	-	-	-
Trading Services	260 809	51 509	19.7%	28 711	11.0%	80 219	30.8%	54 769	20.9%	(47.6%)
Electricity	18 615	291	1.6%	1 774	9.5%	2 065	11.1%	2 679	18.2%	(33.8%)
Water	204 494	49 465	24.2%	25 226	12.3%	74 691	36.5%	40 797	19.2%	(38.2%)
Waste Water Management	30 800	740	2.4%	1 710	5.6%	2 451	8.0%	11 267	46.6%	(84.8%)
Waste Management	6 900	1 012	14.7%	-	-	1 012	14.7%	26	.5%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	996 740	445 758	44.7%	421 675	42.3%	867 433	87.0%	329 016	71.5%	28.2%
Property rates, penalties and collection charges	64 606	19 143	29.6%	13 946	21.6%	33 089	51.2%	18 035	74.1%	(22.7%)
Service charges	109 868	24 012	21.9%	30 111	27.4%	54 123	49.3%	24 257	43.0%	24.1%
Other revenue	30 404	107 427	353.3%	120 616	396.7%	228 043	750.0%	56 019	277.2%	115.3%
Government - operating	460 207	189 641	41.2%	149 816	32.6%	339 457	73.8%	142 441	73.8%	5.2%
Government - capital	324 571	104 615	32.2%	107 186	33.0%	211 801	65.3%	87 033	59.9%	23.2%
Interest	7 085	920	13.0%	-	-	920	13.0%	1 231	169.9%	(100.0%)
Dividends	-	-		-	-	-		-	-	-
Payments	(621 941)	(294 559)	47.4%	(296 052)	47.6%	(590 611)	95.0%	(222 509)	120.5%	33.1%
Suppliers and employees	(621 237)	(294 262)	47.4%	(295 934)	47.6%	(590 196)	95.0%	(220 681)	120.3%	34.1%
Finance charges	(469)	(297)	63.3%	(119)	25.3%	(416)	88.6%	(1 828)	276.4%	(93.5%)
Transfers and grants	(235)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	374 800	151 199	40.3%	125 622	33.5%	276 822	73.9%	106 507	23.3%	17.9%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(354 405)	(97 490)	27.5%	(51 428)	14.5%	(148 918)	42.0%	(88 264)	32.1%	(41.7%)
Capital assets	(354 405)	(97 490)	27.5%	(51 428)	14.5%	(148 918)	42.0%	(88 264)	32.1%	(41.7%)
Net Cash from/(used) Investing Activities	(354 405)	(97 490)	27.5%	(51 428)	14.5%	(148 918)	42.0%	(88 264)	32.1%	(41.7%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(291)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(291)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(291)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	20 103	53 709	267.2%	74 194	369.1%	127 904	636.2%	18 243	(4.7%)	306.7%
Cash/cash equivalents at the year begin:	54 877	58 209	106.1%	111 919	203.9%	58 209	106.1%	9 452	20 323.6%	1 084.1%
Cash/cash equivalents at the year end:	74 980	111 919	149.3%	186 113	248.2%	186 113	248.2%	27 695	22.8%	572.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 112	20.4%	796	14.6%	335	6.1%	3 206	58.8%	5 450	3.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	6 966	63.7%	1 416	13.0%	630	5.8%	1 922	17.6%	10 933	7.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 472	4.7%	3 815	3.3%	3 518	3.0%	103 106	89.0%	115 911	74.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	364	30.4%	136	11.4%	83	6.9%	614	51.3%	1 198	.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	407	35.5%	137	11.9%	89	7.7%	514	44.9%	1 147	.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 314	7.7%	1 254	7.3%	1 214	7.1%	13 289	77.8%	17 072	11.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	279	7.8%	290	8.1%	162	4.5%	2 837	79.5%	3 568	2.3%	-	-	-	-
Total By Income Source	15 914	10.2%	7 844	5.1%	6 031	3.9%	125 489	80.8%	155 278	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 283	6.4%	2 417	6.7%	2 037	5.7%	29 107	81.2%	35 844	23.1%	-	-	-	-
Commercial	6 016	9.4%	2 007	3.2%	1 345	2.1%	54 341	85.3%	63 709	41.0%	-	-	-	-
Households	5 842	27.8%	2 234	10.6%	1 598	7.6%	11 344	54.0%	21 018	13.5%	-	-	-	-
Other	1 773	5.1%	1 185	3.4%	1 051	3.0%	30 697	88.4%	34 707	22.4%	-	-	-	-
Total By Customer Group	15 914	10.2%	7 844	5.1%	6 031	3.9%	125 489	80.8%	155 278	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 938	100.0%	-	-	-	-	-	-	1 938	3.4%
Bulk Water	292	100.0%	-	-	-	-	-	-	292	.5%
PAYE deductions	3 425	100.0%	-	-	-	-	-	-	3 425	5.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 085	100.0%	-	-	-	-	-	-	3 085	5.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	23 403	47.9%	6 333	13.0%	139	.3%	18 957	38.8%	48 832	84.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	32 144	55.8%	6 333	11.0%	139	.2%	18 957	32.9%	57 573	100.0%

Contact Details

Municipal Manager	Mr M D Ngwenya	013 790 0245
Financial Manager	Mr SZ Matsaba (ACFO)	013 790 0386

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: BUSHBUCKRIDGE (MP325)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	961 605	439 523	45.7%	241 096	25.1%	680 619	70.8%	221 085	85.7%	9.1%
Property rates	180 000	132 250	73.5%	18 450	10.2%	150 700	83.7%	13 716	86.8%	34.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	44 248	3 346	7.6%	15 773	35.6%	19 118	43.2%	3 238	20.5%	387.1%
Service charges - sanitation revenue	3 223	263	8.2%	812	25.2%	1 075	33.4%	781	52.8%	4.0%
Service charges - refuse revenue	6 492	562	8.7%	1 700	26.2%	2 262	34.8%	527	34.6%	222.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 018	17	1.7%	221	21.7%	238	23.4%	134	21.2%	64.9%
Interest earned - external investments	11 893	2 905	24.4%	2 932	24.7%	5 838	49.1%	4 493	112.5%	(34.7%)
Interest earned - outstanding debtors	26 000	17 858	68.7%	-	-	17 858	68.7%	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 625	1	-	54	2.1%	55	2.1%	1	.1%	7 601.4%
Licences and permits	17 767	7 664	43.1%	(612)	(3.4%)	7 052	39.7%	5 537	66.3%	(111.1%)
Agency services	9 550	-	-	3 525	36.9%	3 525	36.9%	-	-	(100.0%)
Transfers recognised - operational	654 266	272 463	41.6%	197 467	30.2%	469 930	71.8%	190 834	95.1%	3.5%
Other own revenue	3 998	2 125	53.1%	774	19.4%	2 899	72.5%	1 823	59.7%	(57.6%)
Gains on disposal of PPE	525	70	13.3%	-	-	70	13.3%	-	-	-
Operating Expenditure	879 460	144 201	16.4%	290 494	33.0%	434 695	49.4%	296 410	53.3%	(2.0%)
Employee related costs	338 150	85 145	25.2%	103 957	30.7%	189 102	55.9%	90 480	56.9%	14.9%
Remuneration of councillors	31 841	4 090	12.8%	3 986	12.5%	8 076	25.4%	6 051	42.1%	(34.1%)
Debt impairment	83 000	-	-	-	-	-	-	57 500	50.0%	(100.0%)
Depreciation and asset impairment	45 150	-	-	22 575	50.0%	22 575	50.0%	21 500	50.0%	5.0%
Finance charges	-	-	-	-	-	-	-	33	11.4%	(100.0%)
Bulk purchases	185 000	25 332	13.7%	71 225	38.5%	96 556	52.2%	72 830	68.8%	(2.2%)
Other Materials	44 485	6 398	14.4%	9 882	22.2%	16 280	36.6%	14 614	55.2%	(32.4%)
Contracted services	42 271	9 846	23.3%	13 112	31.0%	22 958	54.3%	11 621	41.2%	12.8%
Transfers and grants	11 120	3 214	28.9%	4 899	44.1%	8 114	73.0%	5 984	64.2%	(18.1%)
Other expenditure	98 443	10 176	10.3%	60 859	61.8%	71 035	72.2%	15 798	24.6%	285.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	82 144	295 322		(49 398)		245 924		(75 325)		
Transfers recognised - capital	655 073	183 002	27.9%	325 416	49.7%	508 418	77.6%	143 155	73.0%	127.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	737 217	478 324		276 018		754 342		67 830		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	737 217	478 324		276 018		754 342		67 830		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	737 217	478 324		276 018		754 342		67 830		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	737 217	478 324		276 018		754 342		67 830		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	704 634	162 471	23.1%	154 827	22.0%	317 298	45.0%	86 533	24.4%	78.9%
National Government	704 634	162 471	23.1%	154 827	22.0%	317 298	45.0%	86 533	28.6%	78.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	704 634	162 471	23.1%	154 827	22.0%	317 298	45.0%	86 533	24.4%	78.9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	704 634	162 471	23.1%	154 827	22.0%	317 298	45.0%	86 533	24.4%	78.9%
Governance and Administration	19 250	1 255	6.5%	1 639	8.5%	2 894	15.0%	617	5.5%	165.8%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	19 250	1 255	6.5%	1 639	8.5%	2 894	15.0%	617	5.5%	165.8%
Community and Public Safety	21 450	525	2.4%	801	3.7%	1 326	6.2%	920	6.5%	(13.0%)
Community & Social Services	9 950	525	5.3%	801	8.0%	1 326	13.3%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	920	20.5%	(100.0%)
Public Safety	1 800	-	-	-	-	-	-	-	-	-
Housing	9 700	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	101 800	56 756	55.8%	16 631	16.3%	73 387	72.1%	11 071	21.9%	50.2%
Planning and Development	24 450	3 523	14.4%	5 550	22.7%	9 073	37.1%	2 627	16.4%	111.3%
Road Transport	77 350	53 233	68.8%	11 082	14.3%	64 315	83.1%	8 445	23.1%	31.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	562 134	103 935	18.5%	135 756	24.2%	239 691	42.6%	73 925	30.2%	83.6%
Electricity	24 198	3 815	15.8%	2 521	10.4%	6 335	26.2%	614	9.4%	310.5%
Water	473 236	94 695	20.0%	127 315	26.9%	222 009	46.9%	69 426	34.3%	83.4%
Waste Water Management	60 200	5 426	9.0%	5 920	9.8%	11 346	18.8%	3 885	23.8%	52.4%
Waste Management	4 500	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget	2016/17 First Quarter		2016/17 Second Quarter		2016/17 Year to Date		2015/16 Second Quarter		Q2 of 2015/16 to Q2 of 2016/17
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	1 454 590	491 950	33.8%	464 053	31.9%	956 003	65.7%	349 750	81.1%	32.7%
Property rates, penalties and collection charges	54 000	5 902	10.9%	1 853	3.4%	7 755	14.4%	979	27.0%	89.2%
Service charges	18 401	13	.1%	493	2.7%	506	2.8%	2 793	20.5%	(82.3%)
Other revenue	34 957	9 807	28.1%	5 286	15.1%	15 093	43.2%	7 495	49.7%	(29.5%)
Government - operating	654 266	272 463	41.6%	195 766	29.9%	468 229	71.6%	190 834	95.1%	2.6%
Government - capital	655 073	183 002	27.9%	258 416	39.4%	441 418	67.4%	143 155	73.0%	80.5%
Interest	37 893	20 763	54.8%	2 239	5.9%	23 002	60.7%	4 493	58.9%	(50.2%)
Dividends	-	-		-		-		-		
Payments	(751 310)	(199 255)	26.5%	(229 520)	30.5%	(428 775)	57.1%	(213 076)	57.9%	7.7%
Suppliers and employees	(739 583)	(199 255)	26.9%	(226 227)	30.6%	(425 482)	57.5%	(207 093)	57.8%	9.2%
Finance charges	(606)	-	-	-	-	-	-	-	-	-
Transfers and grants	(11 120)	-	-	(3 293)	29.6%	(3 293)	29.6%	(5 984)	64.2%	(45.0%)
Net Cash from/(used) Operating Activities	703 281	292 695	41.6%	234 533	33.3%	527 229	75.0%	136 673	116.1%	71.6%
Cash Flow from Investing Activities										
Receipts	525	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	525	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(739 839)	(99 080)	13.4%	(188 110)	25.4%	(287 190)	38.8%	(148 206)	57.0%	26.9%
Capital assets	(739 839)	(99 080)	13.4%	(188 110)	25.4%	(287 190)	38.8%	(148 206)	57.0%	26.9%
Net Cash from/(used) Investing Activities	(739 314)	(99 080)	13.4%	(188 110)	25.4%	(287 190)	38.8%	(148 206)	57.1%	26.9%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(36 034)	193 615	(537.3%)	46 423	(128.8%)	240 038	(666.2%)	(11 533)	23 167.9%	(502.5%)
Cash/cash equivalents at the year begin:	125 000	142 729	114.2%	336 344	269.1%	142 729	114.2%	498 235	123.4%	(32.5%)
Cash/cash equivalents at the year end:	88 966	336 344	378.1%	382 767	430.2%	382 767	430.2%	486 702	279.4%	(21.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 085	.8%	1 742	1.2%	1 549	1.1%	136 691	96.9%	141 066	11.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 742	.8%	48 468	6.6%	4 438	.6%	674 015	92.0%	732 662	62.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	143	1.1%	300	2.3%	295	2.2%	12 565	94.5%	13 302	1.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	618	1.6%	622	1.6%	619	1.6%	35 916	95.1%	37 774	3.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	54	14.4%	54	14.4%	54	14.4%	212	56.8%	374	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	9 672	4.3%	217 181	95.7%	226 853	19.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	4	-	4	-	28 608	100.0%	28 616	2.4%	-	-	-	-
Total By Income Source	7 641	.6%	51 189	4.3%	16 631	1.4%	1 105 187	93.6%	1 180 648	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	45	.3%	50	.3%	206	1.2%	17 182	98.3%	17 483	1.5%	-	-	-	-
Commercial	2 559	1.9%	2 617	2.0%	3 501	2.7%	122 661	93.4%	131 338	11.1%	-	-	-	-
Households	196	1.1%	217	1.2%	373	2.0%	17 657	95.7%	18 444	1.6%	-	-	-	-
Other	4 840	.5%	48 305	4.8%	12 551	1.2%	947 687	93.5%	1 013 383	85.8%	-	-	-	-
Total By Customer Group	7 641	.6%	51 189	4.3%	16 631	1.4%	1 105 187	93.6%	1 180 648	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(444)	(3.7%)	202	1.7%	1 892	15.6%	10 503	86.4%	12 153	3.7%
Bulk Water	8 870	4.0%	23 649	10.7%	(51 200)	(23.1%)	240 309	108.4%	221 627	66.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(36 662)	(38.8%)	9 425	10.0%	(71 887)	(76.1%)	193 559	205.0%	94 435	28.5%
Auditor-General	1 945	54.1%	583	16.2%	543	15.1%	526	14.6%	3 595	1.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	(26 292)	(7.9%)	33 858	10.2%	(120 652)	(36.4%)	444 897	134.1%	331 811	100.0%

Contact Details

Municipal Manager	Mr C Lisa	013 799 1842
Financial Manager	Mrs C Nkuna	013 799 1889

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: CITY OF MBOMBELA (MP326)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	2 625 428	645 252	24.6%	303 926	11.6%	949 178	36.2%	-	-	(100.0%)
Property rates	427 805	115 480	27.0%	57 739	13.5%	173 218	40.5%	-	-	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	933 229	199 046	21.3%	128 857	13.8%	327 903	35.1%	-	-	(100.0%)
Service charges - water revenue	91 244	18 396	20.2%	14 500	15.9%	32 896	36.1%	-	-	(100.0%)
Service charges - sanitation revenue	20 565	5 040	24.5%	5 214	25.4%	10 255	49.9%	-	-	(100.0%)
Service charges - refuse revenue	100 348	23 907	23.8%	15 194	15.1%	39 102	39.0%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	28 855	3 558	12.3%	(518)	(1.8%)	3 039	10.5%	-	-	(100.0%)
Interest earned - external investments	9 735	410	4.2%	154	1.6%	564	5.8%	-	-	(100.0%)
Interest earned - outstanding debtors	13 690	7 147	52.2%	1 484	10.8%	8 631	63.0%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	32 740	1 016	3.1%	559	1.7%	1 575	4.8%	-	-	(100.0%)
Licences and permits	4 734	0	-	1	-	2	-	-	-	(100.0%)
Agency services	172 797	38 030	22.0%	13 846	8.0%	51 876	30.0%	-	-	(100.0%)
Transfers recognised - operational	707 415	222 917	31.5%	66 677	9.4%	289 594	40.9%	-	-	(100.0%)
Other own revenue	82 271	10 304	12.5%	219	.3%	10 524	12.8%	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 675 595	537 906	20.1%	466 915	17.5%	1 004 821	37.6%	-	-	(100.0%)
Employee related costs	664 987	173 141	26.0%	105 125	15.8%	278 266	41.8%	-	-	(100.0%)
Remuneration of councillors	38 920	8 673	22.3%	5 295	13.6%	13 968	35.9%	-	-	(100.0%)
Debt impairment	96 169	15 023	15.6%	18 788	19.5%	33 811	35.2%	-	-	(100.0%)
Depreciation and asset impairment	257 872	55 724	21.6%	44 014	17.1%	99 738	38.7%	-	-	(100.0%)
Finance charges	47 393	10 067	21.2%	715	1.5%	10 783	22.8%	-	-	(100.0%)
Bulk purchases	640 974	114 721	17.9%	44 595	7.0%	159 316	24.9%	-	-	(100.0%)
Other Materials	50 982	6 521	12.8%	8 012	15.7%	14 533	28.5%	-	-	(100.0%)
Contracted services	406 903	84 943	20.9%	108 852	26.8%	193 794	47.6%	-	-	(100.0%)
Transfers and grants	188 453	3 156	1.7%	7 723	4.1%	10 878	5.8%	-	-	(100.0%)
Other expenditure	282 941	65 938	23.3%	123 796	43.8%	189 734	67.1%	-	-	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(50 167)	107 346		(162 989)		(55 643)		-		
Transfers recognised - capital	581 285	8 194	1.4%	42 940	7.4%	51 134	8.8%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	531 118	115 540		(120 049)		(4 509)		-		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	531 118	115 540		(120 049)		(4 509)		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	531 118	115 540		(120 049)		(4 509)		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	531 118	115 540		(120 049)		(4 509)		-		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	751 719	75 546	10.0%	214 503	28.5%	290 049	38.6%	-	-	(100.0%)
National Government	605 106	66 002	10.9%	173 808	28.7%	239 810	39.6%	-	-	(100.0%)
Provincial Government	-	-	-	5 656	-	5 656	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	605 106	66 002	10.9%	179 464	29.7%	245 466	40.6%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	136 190	9 544	7.0%	34 841	25.6%	44 385	32.6%	-	-	(100.0%)
Public contributions and donations	10 423	-	-	198	1.9%	198	1.9%	-	-	(100.0%)
Capital Expenditure Standard Classification	751 719	75 546	10.0%	214 503	28.5%	290 049	38.6%	-	-	(100.0%)
Governance and Administration	29 411	271	.9%	10 515	35.8%	10 786	36.7%	-	-	(100.0%)
Executive & Council	9 468	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	11 974	-	-	4 910	41.0%	4 910	41.0%	-	-	(100.0%)
Corporate Services	7 969	271	3.4%	5 605	70.3%	5 877	73.7%	-	-	(100.0%)
Community and Public Safety	31 107	2 781	8.9%	9 687	31.1%	12 468	40.1%	-	-	(100.0%)
Community & Social Services	9 091	-	-	7 773	85.5%	7 773	85.5%	-	-	(100.0%)
Sport And Recreation	10 026	239	2.4%	1 166	11.6%	1 405	14.0%	-	-	(100.0%)
Public Safety	9 990	2 542	25.4%	749	7.5%	3 290	32.9%	-	-	(100.0%)
Housing	2 000	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	348 437	52 638	15.1%	120 153	34.5%	172 791	49.6%	-	-	(100.0%)
Planning and Development	14 689	12 379	84.3%	31 385	213.7%	43 764	297.9%	-	-	(100.0%)
Road Transport	333 748	40 259	12.1%	88 768	26.6%	129 027	38.7%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	342 505	19 856	5.8%	73 500	21.5%	93 356	27.3%	-	-	(100.0%)
Electricity	33 593	7 220	21.5%	20 969	62.4%	28 188	83.9%	-	-	(100.0%)
Water	259 388	11 504	4.4%	46 487	17.9%	57 991	22.4%	-	-	(100.0%)
Waste Water Management	41 875	757	1.8%	5 632	13.5%	6 389	15.3%	-	-	(100.0%)
Waste Management	7 650	376	4.9%	413	5.4%	789	10.3%	-	-	(100.0%)
Other	260	-	-	647	249.0%	647	249.0%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	3 128 629	534 686	17.1%	785 685	25.1%	1 320 371	42.2%	-	-	(100.0%)
Property rates, penalties and collection charges	407 975	206 862	50.7%	283 041	69.4%	489 904	120.1%	-	-	(100.0%)
Service charges	1 099 952	12 641	1.1%	21 005	1.9%	33 646	3.1%	-	-	(100.0%)
Other revenue	307 690	24 348	7.9%	85 178	27.7%	109 526	35.6%	-	-	(100.0%)
Government - operating	707 415	143 677	20.3%	145 399	20.6%	289 076	40.9%	-	-	(100.0%)
Government - capital	582 171	147 089	25.3%	250 942	43.1%	398 031	68.4%	-	-	(100.0%)
Interest	23 425	69	.3%	120	.5%	189	.8%	-	-	(100.0%)
Dividends	-	-		-		-		-	-	
Payments	(2 303 871)	(431 288)	18.7%	(567 704)	24.6%	(998 993)	43.4%	-	-	(100.0%)
Suppliers and employees	(2 084 708)	(430 703)	20.7%	(564 623)	27.1%	(995 326)	47.7%	-	-	(100.0%)
Finance charges	(30 710)	(555)	1.8%	(1 399)	4.6%	(1 954)	6.4%	-	-	(100.0%)
Transfers and grants	(188 453)	(31)	-	(1 682)	.9%	(1 713)	.9%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	824 758	103 398	12.5%	217 981	26.4%	321 378	39.0%	-	-	(100.0%)
Cash Flow from Investing Activities										
Receipts	126 936	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	126 936	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(727 898)	(53 864)	7.4%	(198 387)	27.3%	(252 251)	34.7%	-	-	(100.0%)
Capital assets	(727 898)	(53 864)	7.4%	(198 387)	27.3%	(252 251)	34.7%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(600 962)	(53 864)	9.0%	(198 387)	33.0%	(252 251)	42.0%	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(22 361)	(2 222)	9.9%	(2 014)	9.0%	(4 236)	18.9%	-	-	(100.0%)
Repayment of borrowing	(22 361)	(2 222)	9.9%	(2 014)	9.0%	(4 236)	18.9%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(22 361)	(2 222)	9.9%	(2 014)	9.0%	(4 236)	18.9%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	201 435	47 311	23.5%	17 580	8.7%	64 891	32.2%	-	-	(100.0%)
Cash/cash equivalents at the year begin:	172 832	19 725	11.4%	67 036	38.8%	19 725	11.4%	-	-	(100.0%)
Cash/cash equivalents at the year end:	374 267	67 036	17.9%	84 616	22.6%	84 616	22.6%	-	-	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 997	11.5%	34	.1%	4 754	7.8%	49 089	80.6%	60 873	12.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	57 909	56.5%	441	.4%	15 942	15.6%	28 177	27.5%	102 469	21.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	25 561	17.1%	58	-	9 650	6.4%	114 641	76.5%	149 909	31.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	2 128	10.5%	3	-	1 514	7.5%	16 641	82.0%	20 286	4.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 635	11.1%	29	-	3 557	5.9%	49 663	82.9%	59 884	12.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	342	5.3%	0	-	295	4.6%	5 761	90.0%	6 399	1.3%	-	-	-	-
Interest on Arrear Debtor Accounts	2 429	5.9%	3	-	792	1.9%	37 678	92.1%	40 903	8.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 359	4.0%	222	.6%	1 741	5.1%	30 817	90.3%	34 139	7.2%	-	-	-	-
Total By Income Source	103 360	21.8%	789	.2%	38 245	8.1%	332 467	70.0%	474 862	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 772	14.9%	73	.1%	6 734	10.3%	48 935	74.7%	65 513	13.8%	-	-	-	-
Commercial	28 649	35.4%	220	.3%	7 984	9.9%	44 158	54.5%	81 011	17.1%	-	-	-	-
Households	63 767	19.8%	494	.2%	23 243	7.2%	235 275	72.9%	322 778	68.0%	-	-	-	-
Other	1 172	21.1%	2	-	285	5.1%	4 100	73.7%	5 559	1.2%	-	-	-	-
Total By Customer Group	103 360	21.8%	789	.2%	38 245	8.1%	332 467	70.0%	474 862	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	55 512	77.3%	-	-	-	-	16 320	22.7%	71 832	23.2%
Bulk Water	15	-	1 063	1.9%	2 773	5.0%	52 157	93.1%	56 008	18.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	23 285	100.0%	-	-	-	-	-	-	23 285	7.5%
Trade Creditors	6 855	64.1%	2 407	22.5%	1 298	12.1%	131	1.2%	10 691	3.5%
Auditor-General	2	.2%	-	-	827	99.8%	-	-	829	.3%
Other	19 952	13.6%	16 985	11.6%	17 304	11.8%	92 567	63.1%	146 808	47.4%
Total	105 621	34.1%	20 455	6.6%	22 203	7.2%	161 175	52.1%	309 453	100.0%

Contact Details

Municipal Manager	Mr Noko Seanego	013 759 2041
Financial Manager	Mr Oupa Mokoena	013 759 9060

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EHLANZENI (DC32)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	234 433	96 412	41.1%	75 339	32.1%	171 751	73.3%	73 999	74.3%	1.8%
Property rates	-	-		-		-		-	-	-
Property rates - penalties and collection charges	-	-		-		-		-	-	-
Service charges - electricity revenue	-	-		-		-		-	-	-
Service charges - water revenue	-	-		-		-		-	-	-
Service charges - sanitation revenue	-	-		-		-		-	-	-
Service charges - refuse revenue	-	-		-		-		-	-	-
Service charges - other	-	-		-		-		-	-	-
Rental of facilities and equipment	388	31	8.0%	46	11.8%	77	19.8%	72	21.2%	(36.6%)
Interest earned - external investments	6 590	1 813	27.5%	1 289	19.6%	3 102	47.1%	1 405	92.0%	(8.3%)
Interest earned - outstanding debtors	-	-		-		-		-	-	-
Dividends received	-	-		-		-		-	-	-
Fines	-	-		-		-		-	-	-
Licences and permits	-	-		-		-		-	-	-
Agency services	-	-		-		-		-	-	-
Transfers recognised - operational	226 475	94 427	41.7%	73 887	32.6%	168 314	74.3%	72 265	74.9%	2.2%
Other own revenue	980	141	14.4%	117	12.0%	258	26.3%	256	17.1%	(54.3%)
Gains on disposal of PPE	-	-		-		-		-	-	-
Operating Expenditure	209 928	38 227	18.2%	52 414	25.0%	90 641	43.2%	58 222	43.4%	(10.0%)
Employee related costs	103 354	22 775	22.0%	23 729	23.0%	46 504	45.0%	21 555	44.7%	10.1%
Remuneration of councillors	15 851	3 456	21.8%	3 516	22.2%	6 972	44.0%	3 363	46.8%	4.6%
Debt impairment	-	-		-		-		-	-	-
Depreciation and asset impairment	10 595	-		-		-		-	-	-
Finance charges	-	0		10 684		10 684		15 914	71.3%	(32.9%)
Bulk purchases	-	-		-		-		-	-	-
Other Materials	-	-		-		-		-	-	-
Contracted services	-	-		-		-		-	-	-
Transfers and grants	-	-		-		-		-	-	-
Other expenditure	80 128	11 997	15.0%	14 485	18.1%	26 481	33.0%	17 391	41.7%	(16.7%)
Loss on disposal of PPE	-	-		-		-		-	-	-
Surplus/(Deficit)	24 505	58 185		22 925		81 110		15 776		
Transfers recognised - capital	1 958	-	-	-	-	-	-	-	6.2%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 463	58 185		22 925		81 110		15 776		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	26 463	58 185		22 925		81 110		15 776		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 463	58 185		22 925		81 110		15 776		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 463	58 185		22 925		81 110		15 776		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	37 058	3 427	9.2%	6 584	17.8%	10 011	27.0%	3 640	10.0%	80.9%
National Government	-	-	-	-	-	-	-	660	3.0%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	660	3.0%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	37 058	3 427	9.2%	6 584	17.8%	10 011	27.0%	2 897	17.9%	127.3%
Public contributions and donations	-	-	-	-	-	-	-	83	-	(100.0%)
Capital Expenditure Standard Classification	37 058	3 427	9.2%	6 584	17.8%	10 011	27.0%	3 640	10.0%	80.9%
Governance and Administration	14 200	1 013	7.1%	3 641	25.6%	4 655	32.8%	1 592	33.9%	128.8%
Executive & Council	2 300	-	-	-	-	-	-	160	168.2%	(100.0%)
Budget & Treasury Office	9 800	105	1.1%	3 641	37.2%	3 746	38.2%	1 150	27.7%	216.6%
Corporate Services	2 100	908	43.3%	-	-	908	43.3%	282	31.6%	(100.0%)
Community and Public Safety	7 200	113	1.6%	2 489	34.6%	2 602	36.1%	27	1.9%	8 992.9%
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	4 900	-	-	2 355	48.1%	2 355	48.1%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	2 300	113	4.9%	134	5.8%	247	10.7%	27	1.9%	388.6%
Economic and Environmental Services	15 658	2 301	14.7%	454	2.9%	2 755	17.6%	2 021	5.0%	(77.5%)
Planning and Development	15 658	2 301	14.7%	454	2.9%	2 755	17.6%	2 021	5.0%	(77.5%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	234 801	96 412	41.1%	75 339	32.1%	171 751	73.1%	73 999	66.3%	1.8%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	1 238	172	13.9%	163	13.2%	335	27.1%	329	17.6%	(50.4%)
Government - operating	226 475	94 427	41.7%	73 887	32.6%	168 314	74.3%	72 265	74.9%	2.2%
Government - capital	1 958	-	-	-	-	-	-	-	6.2%	-
Interest	5 000	1 813	36.3%	1 289	25.8%	3 102	62.0%	1 405	92.0%	(8.3%)
Dividends	130	-	-	-	-	-	-	-	-	-
Payments	(177 939)	(38 227)	21.5%	(52 414)	29.5%	(90 641)	50.9%	(58 222)	47.1%	(10.0%)
Suppliers and employees	(177 939)	(38 227)	21.5%	(41 730)	23.5%	(79 957)	44.9%	(42 309)	46.7%	(1.4%)
Finance charges	-	(0)	-	(10 684)	-	(10 684)	-	(15 914)	49.6%	(32.9%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	56 862	58 185	102.3%	22 925	40.3%	81 110	142.6%	15 776	128.9%	45.3%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(37 058)	(3 427)	9.2%	(6 584)	17.8%	(10 011)	27.0%	(3 640)	10.0%	80.9%
Capital assets	(37 058)	(3 427)	9.2%	(6 584)	17.8%	(10 011)	27.0%	(3 640)	10.0%	80.9%
Net Cash from/(used) Investing Activities	(37 058)	(3 427)	9.2%	(6 584)	17.8%	(10 011)	27.0%	(3 640)	10.0%	80.9%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(19 092)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(19 092)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(19 092)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	712	54 758	7 692.4%	16 341	2 295.5%	71 098	9 987.9%	12 136	(1 353.3%)	34.6%
Cash/cash equivalents at the year begin:	77 300	68 128	88.1%	122 886	159.0%	68 128	88.1%	83 704	100.0%	46.8%
Cash/cash equivalents at the year end:	78 012	122 886	157.5%	139 226	178.5%	139 226	178.5%	95 840	532.5%	45.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	100.0%	-	-	-	-	-	-	3	100.0%	-	-	-	-
Total By Income Source	3	100.0%	-	-	-	-	-	-	3	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	100.0%	-	-	-	-	-	-	3	100.0%	-	-	-	-
Total By Customer Group	3	100.0%	-	-	-	-	-	-	3	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	217	100.0%	-	-	-	-	-	-	217	100.0%
Total	217	100.0%	-	-	-	-	-	-	217	100.0%

Contact Details

Municipal Manager	Mr H Shabangu	013 759 8655
Financial Manager	Mr W Khumalo	013 759 8512

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: JOE MOROLONG (NC451)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	161 508	65 766	40.7%	45 725	28.3%	111 491	69.0%	64 530	84.3%	(29.1%)
Property rates	12 863	908	7.1%	335	2.6%	1 242	9.7%	7 445	161.0%	(95.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	7 038	162	2.3%	402	5.7%	564	8.0%	903	32.4%	(55.5%)
Service charges - water revenue	15 200	628	4.1%	1 699	11.2%	2 326	15.3%	1 583	50.5%	7.3%
Service charges - sanitation revenue	1 650	532	32.3%	364	22.1%	897	54.3%	479	60.2%	(24.0%)
Service charges - refuse revenue	920	307	33.4%	208	22.6%	515	56.0%	271	56.1%	(23.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	93	126	136.0%	18	19.8%	145	155.8%	18	38.1%	4.5%
Interest earned - external investments	-	285	-	267	-	552	-	173	-	54.6%
Interest earned - outstanding debtors	50	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	120	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	122 361	54 220	44.3%	41 770	34.1%	95 991	78.4%	53 513	76.9%	(21.9%)
Other own revenue	1 212	8 597	709.1%	662	54.6%	9 259	763.7%	145	1 625.1%	357.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	160 945	41 799	26.0%	52 175	32.4%	93 974	58.4%	45 314	48.0%	15.1%
Employee related costs	52 979	13 575	25.6%	15 780	29.8%	29 354	55.4%	14 875	56.0%	6.1%
Remuneration of councillors	10 015	1 993	19.9%	2 291	22.9%	4 284	42.8%	2 156	50.3%	6.2%
Debt impairment	3 053	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 000	-	-	-	-	-	-	-	-	-
Finance charges	943	45	4.8%	455	48.3%	500	53.0%	478	55.0%	(4.7%)
Bulk purchases	12 085	3 755	31.1%	1 548	12.8%	5 303	43.9%	3 096	47.5%	(50.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	22 585	6 361	28.2%	7 120	31.5%	13 481	59.7%	2 383	23.9%	198.8%
Transfers and grants	4 938	1 474	29.9%	338	6.9%	1 813	36.7%	1 097	24.8%	(69.1%)
Other expenditure	44 347	14 596	32.9%	24 643	55.6%	39 239	88.5%	21 230	63.5%	16.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	563	23 967		(6 450)		17 517		19 215		
Transfers recognised - capital	140 131	54 441	38.8%	70 387	50.2%	124 828	89.1%	59 583	95.7%	18.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	140 694	78 407		63 938		142 345		78 799		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	140 694	78 407		63 938		142 345		78 799		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	140 694	78 407		63 938		142 345		78 799		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	140 694	78 407		63 938		142 345		78 799		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	137 326	32 933	24.0%	34 175	24.9%	67 109	48.9%	50 000	57.0%	(31.6%)
National Government	129 377	30 965	23.9%	27 454	21.2%	58 419	45.2%	46 837	54.9%	(41.4%)
Provincial Government	-	139	-	34	-	173	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	129 377	31 104	24.0%	27 488	21.2%	58 592	45.3%	46 837	54.9%	(41.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 949	82	1.0%	-	-	82	1.0%	1 218	29.8%	(100.0%)
Public contributions and donations	-	1 747	-	6 687	-	8 435	-	1 945	-	243.8%
Capital Expenditure Standard Classification	137 326	32 933	24.0%	34 175	24.9%	67 109	48.9%	50 000	57.0%	(31.6%)
Governance and Administration	2 720	82	3.0%	-	-	82	3.0%	35	33.1%	(100.0%)
Executive & Council	40	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	150	-	-	-	-	-	-	-	-	-
Corporate Services	2 530	82	3.2%	-	-	82	3.2%	35	34.5%	(100.0%)
Community and Public Safety	12 031	139	1.2%	34	.3%	173	1.4%	2 431	28.5%	(98.6%)
Community & Social Services	5 270	139	2.6%	34	.6%	173	3.3%	2 431	75.3%	(98.6%)
Sport And Recreation	5 761	-	-	-	-	-	-	-	-	-
Public Safety	1 000	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 474	8 214	40.1%	5 297	25.9%	13 511	66.0%	6 492	67.5%	(18.4%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	20 474	8 214	40.1%	5 297	25.9%	13 511	66.0%	6 492	67.5%	(18.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	102 101	24 499	24.0%	28 844	28.3%	53 343	52.2%	41 042	60.8%	(29.7%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	90 450	22 569	25.0%	25 912	28.6%	48 480	53.6%	25 998	52.3%	(.3%)
Waste Water Management	11 652	1 930	16.6%	2 932	25.2%	4 863	41.7%	15 044	88.6%	(80.5%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	295 776	121 357	41.0%	114 040	38.6%	235 397	79.6%	115 307	92.1%	(1.1%)
Property rates, penalties and collection charges	10 933	1 111	10.2%	313	2.9%	1 424	13.0%	194	37.2%	61.3%
Service charges	21 087	2 723	12.9%	431	2.0%	3 154	15.0%	1 677	47.4%	(74.3%)
Other revenue	1 221	8 577	702.4%	871	71.4%	9 449	773.7%	167	1 704.0%	422.8%
Government - operating	122 361	55 222	45.1%	43 238	35.3%	98 460	80.5%	53 513	78.5%	(19.2%)
Government - capital	140 131	53 439	38.1%	68 920	49.2%	122 359	87.3%	59 583	108.5%	15.7%
Interest	43	285	670.3%	267	628.6%	552	1 298.8%	173	1 057.5%	54.6%
Dividends	-	-		-		-		-		
Payments	(137 738)	(107 380)	78.0%	(41 159)	29.9%	(148 539)	107.8%	(67 950)	96.4%	(39.4%)
Suppliers and employees	(97 266)	(105 860)	108.8%	(40 365)	41.5%	(146 226)	150.3%	(66 767)	98.4%	(39.5%)
Finance charges	(943)	(45)	4.8%	(455)	48.3%	(500)	53.0%	(85)	86.4%	432.7%
Transfers and grants	(39 529)	(1 474)	3.7%	(338)	.9%	(1 813)	4.6%	(1 097)	37.1%	(69.1%)
Net Cash from/(used) Operating Activities	158 038	13 977	8.8%	72 881	46.1%	86 858	55.0%	47 357	87.4%	53.9%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(149 310)	(32 933)	22.1%	(48 577)	32.5%	(81 511)	54.6%	(50 000)	70.4%	(2.8%)
Capital assets	(149 310)	(32 933)	22.1%	(48 577)	32.5%	(81 511)	54.6%	(50 000)	70.4%	(2.8%)
Net Cash from/(used) Investing Activities	(149 310)	(32 933)	22.1%	(48 577)	32.5%	(81 511)	54.6%	(50 000)	70.4%	(2.8%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(784)	-	-	-	-	-	-	(395)	50.4%	(100.0%)
Repayment of borrowing	(784)	-	-	-	-	-	-	(395)	50.4%	(100.0%)
Net Cash from/(used) Financing Activities	(784)	-	-	-	-	-	-	(395)	50.4%	(100.0%)
Net Increase/(Decrease) in cash held	7 944	(18 956)	(238.6%)	24 304	306.0%	5 347	67.3%	(3 038)	303.1%	(899.9%)
Cash/cash equivalents at the year begin:	2 055	23 839	1 160.2%	4 883	237.6%	23 839	1 160.2%	35 584	65.0%	(86.3%)
Cash/cash equivalents at the year end:	9 998	4 883	48.8%	29 186	291.9%	29 186	291.9%	32 546	247.1%	(10.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 634	11.1%	4 297	10.3%	1 255	3.0%	31 435	75.5%	41 620	30.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	159	3.3%	128	2.7%	153	3.2%	4 358	90.8%	4 798	3.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	443	1.8%	585	2.4%	532	2.2%	22 704	93.6%	24 264	17.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	221	5.6%	203	5.2%	200	5.1%	3 313	84.1%	3 938	2.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	130	4.8%	118	4.4%	116	4.3%	2 331	86.5%	2 696	2.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	56	.1%	43	.1%	87	.1%	59 858	99.7%	60 043	43.7%	-	-	-	-
Total By Income Source	5 644	4.1%	5 374	3.9%	2 343	1.7%	123 999	90.3%	137 359	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	37	1.2%	37	1.2%	3	.1%	3 023	97.5%	3 100	2.3%	-	-	-	-
Commercial	753	2.7%	777	2.8%	766	2.8%	25 284	91.7%	27 580	20.1%	-	-	-	-
Households	4 792	4.6%	4 491	4.3%	1 485	1.4%	93 516	89.7%	104 283	75.9%	-	-	-	-
Other	62	2.6%	69	2.9%	89	3.7%	2 176	90.8%	2 397	1.7%	-	-	-	-
Total By Customer Group	5 644	4.1%	5 374	3.9%	2 343	1.7%	123 999	90.3%	137 359	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Tshepo Bloom	053 773 9300
Financial Manager	Ms Boipelo Dorcas Motlhaping	053 773 9300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GA-SEGONYANA (NC452)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	319 288	115 640	36.2%	68 256	21.4%	183 896	57.6%	68 779	53.8%	(.8%)
Property rates	36 980	27 894	75.4%	3 079	8.3%	30 973	83.8%	3 140	72.9%	(2.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	84 119	21 429	25.5%	17 666	21.0%	39 095	46.5%	14 648	31.7%	20.6%
Service charges - water revenue	17 957	3 897	21.7%	4 775	26.6%	8 672	48.3%	3 685	39.8%	29.6%
Service charges - sanitation revenue	11 833	3 047	25.8%	3 057	25.8%	6 104	51.6%	2 839	51.0%	7.7%
Service charges - refuse revenue	9 010	1 927	21.4%	1 992	22.1%	3 919	43.5%	1 856	43.5%	7.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 239	235	19.0%	376	30.3%	611	49.3%	285	36.2%	31.9%
Interest earned - external investments	1 590	27	1.7%	69	4.3%	96	6.1%	323	46.2%	(78.6%)
Interest earned - outstanding debtors	5 268	1 372	26.0%	1 517	28.8%	2 889	54.8%	1 241	56.7%	22.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 304	484	37.1%	158	12.1%	642	49.2%	173	34.1%	(8.7%)
Licences and permits	3 056	544	17.8%	521	17.0%	1 064	34.8%	747	38.0%	(30.3%)
Agency services	1 984	390	19.7%	377	19.0%	767	38.7%	498	45.6%	(24.2%)
Transfers recognised - operational	122 201	50 015	40.9%	33 932	27.8%	83 947	68.7%	35 911	63.1%	(5.5%)
Other own revenue	22 747	4 024	17.7%	738	3.2%	4 762	20.9%	3 433	81.7%	(78.5%)
Gains on disposal of PPE	-	354	-	-	-	354	-	-	-	-
Operating Expenditure	314 078	44 079	14.0%	71 248	22.7%	115 327	36.7%	92 008	48.3%	(22.6%)
Employee related costs	110 536	24 521	22.2%	27 077	24.5%	51 598	46.7%	23 867	48.0%	13.4%
Remuneration of councillors	7 471	1 158	15.5%	847	11.3%	2 005	26.8%	1 803	50.0%	(53.0%)
Debt impairment	537	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	19 846	-	-	-	-	-	-	22 077	58.7%	(100.0%)
Finance charges	2 512	26	1.0%	17	.7%	43	1.7%	-	1.2%	(100.0%)
Bulk purchases	74 556	4 205	5.6%	15 316	20.5%	19 520	26.2%	14 024	53.1%	9.2%
Other Materials	43 996	-	-	10 919	24.8%	10 919	24.8%	-	-	(100.0%)
Contracted services	23 422	1 936	8.3%	2 260	9.6%	4 195	17.9%	1 625	44.5%	39.1%
Transfers and grants	-	78	-	-	-	78	-	1 043	59.2%	(100.0%)
Other expenditure	31 202	12 156	39.0%	14 813	47.5%	26 969	86.4%	27 569	42.8%	(46.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 210	71 561		(2 992)		68 569		(23 229)		
Transfers recognised - capital	107 321	19 817	18.5%	32 493	30.3%	52 310	48.7%	19 958	44.6%	62.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	112 531	91 378		29 501		120 879		(3 271)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	112 531	91 378		29 501		120 879		(3 271)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	112 531	91 378		29 501		120 879		(3 271)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	112 531	91 378		29 501		120 879		(3 271)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	127 435	20 143	15.8%	43 569	34.2%	63 712	50.0%	38 690	46.1%	12.6%
National Government	107 321	19 817	18.5%	32 493	30.3%	52 310	48.7%	19 958	44.6%	62.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	107 321	19 817	18.5%	32 493	30.3%	52 310	48.7%	19 958	44.6%	62.8%
Borrowing	1 600	-	-	-	-	-	-	-	-	-
Internally generated funds	3 514	326	9.3%	5 192	147.8%	5 518	157.0%	119	4.2%	4 262.9%
Public contributions and donations	15 000	-	-	5 884	39.2%	5 884	39.2%	18 613	53.8%	(68.4%)
Capital Expenditure Standard Classification	127 435	20 143	15.8%	43 569	34.2%	63 712	50.0%	38 690	46.1%	12.6%
Governance and Administration	2 074	24	1.1%	31	1.5%	54	2.6%	82	11.3%	(62.3%)
Executive & Council	1 700	1	.1%	-	-	1	.1%	-	-	-
Budget & Treasury Office	190	21	11.1%	31	16.2%	52	27.3%	12	7.2%	155.0%
Corporate Services	184	1	.7%	-	-	1	.7%	70	20.2%	(100.0%)
Community and Public Safety	50	-	-	-	-	-	-	37	3.5%	(100.0%)
Community & Social Services	50	-	-	-	-	-	-	37	14.1%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	38 891	5 292	13.6%	4 944	12.7%	10 236	26.3%	6 287	33.8%	(21.4%)
Planning and Development	12 031	569	4.7%	275	2.3%	844	7.0%	438	30.2%	(37.3%)
Road Transport	26 860	4 722	17.6%	4 669	17.4%	9 391	35.0%	5 848	34.2%	(20.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	86 420	14 828	17.2%	38 594	44.7%	53 422	61.8%	32 285	51.0%	19.5%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	68 900	9 182	13.3%	37 854	54.9%	47 036	68.3%	27 494	46.1%	37.7%
Waste Water Management	17 520	5 646	32.2%	740	4.2%	6 386	36.5%	4 791	116.1%	(84.6%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	410 619	141 503	34.5%	120 307	29.3%	261 809	63.8%	114 711	62.9%	4.9%
Property rates, penalties and collection charges	33 282	11 109	33.4%	6 156	18.5%	17 266	51.9%	8 663	60.2%	(28.9%)
Service charges	110 627	26 172	23.7%	23 245	21.0%	49 417	44.7%	20 587	42.5%	12.9%
Other revenue	30 330	7 820	25.8%	12 697	41.9%	20 517	67.6%	7 596	94.1%	67.2%
Government - operating	122 201	51 971	42.5%	33 151	27.1%	85 122	69.7%	40 153	70.7%	(17.4%)
Government - capital	107 321	43 031	40.1%	43 472	40.5%	86 503	80.6%	36 148	65.0%	20.3%
Interest	6 858	1 399	20.4%	1 586	23.1%	2 985	43.5%	1 564	60.0%	1.4%
Dividends	-	-		-		-		-		
Payments	(293 695)	(123 848)	42.2%	(73 425)	25.0%	(197 274)	67.2%	(72 950)	56.5%	.7%
Suppliers and employees	(291 182)	(123 744)	42.5%	(73 408)	25.2%	(197 152)	67.7%	(71 907)	56.9%	2.1%
Finance charges	(2 512)	(26)	1.0%	(17)	.7%	(43)	1.7%	-	.4%	(100.0%)
Transfers and grants	-	(78)	-	-	-	(78)	-	(1 043)	59.2%	(100.0%)
Net Cash from/(used) Operating Activities	116 925	17 654	15.1%	46 881	40.1%	64 536	55.2%	41 761	81.6%	12.3%
Cash Flow from Investing Activities										
Receipts	-	354	-	-	-	354	-	-	-	-
Proceeds on disposal of PPE	-	354	-	-	-	354	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(127 435)	(19 817)	15.6%	(43 895)	34.4%	(63 712)	50.0%	(39 028)	71.0%	12.5%
Capital assets	(127 435)	(19 817)	15.6%	(43 895)	34.4%	(63 712)	50.0%	(39 028)	71.0%	12.5%
Net Cash from/(used) Investing Activities	(127 435)	(19 463)	15.3%	(43 895)	34.4%	(63 358)	49.7%	(39 028)	71.0%	12.5%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(2 416)	(76)	3.2%	(76)	3.1%	(152)	6.3%	(101)	5.7%	(24.8%)
Repayment of borrowing	(2 416)	(76)	3.2%	(76)	3.1%	(152)	6.3%	(101)	5.7%	(24.8%)
Net Cash from/(used) Financing Activities	(2 416)	(76)	3.2%	(76)	3.1%	(152)	6.3%	(101)	5.7%	(24.8%)
Net Increase/(Decrease) in cash held	(12 926)	(1 885)	14.6%	2 910	(22.5%)	1 026	(7.9%)	2 632	356.6%	10.6%
Cash/cash equivalents at the year begin:	13 547	2 555	18.9%	670	4.9%	2 555	18.9%	13 606	100.0%	(95.1%)
Cash/cash equivalents at the year end:	621	670	107.9%	3 581	576.6%	3 581	576.6%	16 238	295.6%	(77.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 609	25.4%	1 174	18.5%	530	8.4%	3 022	47.7%	6 335	6.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	3 655	39.6%	2 173	23.5%	663	7.2%	2 744	29.7%	9 235	9.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 111	2.8%	727	1.8%	782	2.0%	37 187	93.4%	39 807	39.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	986	6.8%	748	5.2%	481	3.3%	12 290	84.7%	14 505	14.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	551	6.0%	422	4.6%	265	2.9%	7 937	86.5%	9 174	9.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	449	4.4%	439	4.3%	436	4.3%	8 865	87.0%	10 188	10.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	545	5.2%	508	4.8%	137	1.3%	9 301	88.6%	10 492	10.5%	-	-	-	-
Total By Income Source	8 905	8.9%	6 191	6.2%	3 294	3.3%	81 345	81.6%	99 736	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 264	5.2%	627	2.6%	474	1.9%	22 056	90.3%	24 420	24.5%	-	-	-	-
Commercial	5 277	27.8%	3 143	16.6%	1 206	6.3%	9 364	49.3%	18 990	19.0%	-	-	-	-
Households	3 164	5.9%	2 352	4.4%	1 573	2.9%	46 869	86.9%	53 959	54.1%	-	-	-	-
Other	(800)	(33.8%)	69	2.9%	42	1.8%	3 056	129.1%	2 367	2.4%	-	-	-	-
Total By Customer Group	8 905	8.9%	6 191	6.2%	3 294	3.3%	81 345	81.6%	99 736	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	0	100.0%	0	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	0	100.0%	0	100.0%

Contact Details

Municipal Manager	Mr Edward Ntefang	053 712 9333/1095
Financial Manager	Mr Kevin Khoabane	053 712 9370

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GAMAGARA (NC453)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	624 091	7 758	1.2%	-	-	7 758	1.2%	62 256	14.2%	(100.0%)
Property rates	281 254	-	-	-	-	-	-	36 585	13.1%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	173 705	6 123	3.5%	-	-	6 123	3.5%	12 040	14.5%	(100.0%)
Service charges - water revenue	80 776	832	1.0%	-	-	832	1.0%	7 360	24.0%	(100.0%)
Service charges - sanitation revenue	24 435	357	1.5%	-	-	357	1.5%	2 707	29.0%	(100.0%)
Service charges - refuse revenue	27 126	1	-	-	-	1	-	2 944	28.0%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	730	18	2.4%	-	-	18	2.4%	52	12.2%	(100.0%)
Interest earned - external investments	450	-	-	-	-	-	-	20	20.9%	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	607	62	10.2%	-	-	62	10.2%	58	27.8%	(100.0%)
Licences and permits	500	95	19.0%	-	-	95	19.0%	77	12.3%	(100.0%)
Agency services	2 456	-	-	-	-	-	-	315	17.1%	(100.0%)
Transfers recognised - operational	28 792	-	-	-	-	-	-	-	-	-
Other own revenue	3 260	228	7.0%	-	-	228	7.0%	97	11.3%	(100.0%)
Gains on disposal of PPE	-	43	-	-	-	43	-	0	3.7%	(100.0%)
Operating Expenditure	528 999	64 065	12.1%	-	-	64 065	12.1%	20 484	16.7%	(100.0%)
Employee related costs	143 568	27 436	19.1%	-	-	27 436	19.1%	8 003	23.4%	(100.0%)
Remuneration of councillors	3 548	723	20.4%	-	-	723	20.4%	242	30.4%	(100.0%)
Debt impairment	66 635	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	61 503	-	-	-	-	-	-	-	-	-
Finance charges	5 044	148	2.9%	-	-	148	2.9%	0	4.7%	(100.0%)
Bulk purchases	133 686	23 406	17.5%	-	-	23 406	17.5%	8 360	15.5%	(100.0%)
Other Materials	20 891	1 632	7.8%	-	-	1 632	7.8%	247	-	(100.0%)
Contracted services	24 972	6 562	26.3%	-	-	6 562	26.3%	635	21.7%	(100.0%)
Transfers and grants	-	621	-	-	-	621	-	266	12.4%	(100.0%)
Other expenditure	69 151	3 537	5.1%	-	-	3 537	5.1%	2 730	15.8%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	95 092	(56 307)		-		(56 307)		41 771		
Transfers recognised - capital	45 103	378	.8%	-	-	378	.8%	2 200	3.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	53 649	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	193 844	(55 929)		-		(55 929)		43 971		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	193 844	(55 929)		-		(55 929)		43 971		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	193 844	(55 929)		-		(55 929)		43 971		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	193 844	(55 929)		-		(55 929)		43 971		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	278 844	5 104	1.8%	-	-	5 104	1.8%	3 739	2.2%	(100.0%)
National Government	43 103	4 168	9.7%	-	-	4 168	9.7%	1 295	4.5%	(100.0%)
Provincial Government	2 000	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 103	4 168	9.2%	-	-	4 168	9.2%	1 295	2.1%	(100.0%)
Borrowing	85 000	-	-	-	-	-	-	-	-	-
Internally generated funds	95 092	936	1.0%	-	-	936	1.0%	2 444	1.4%	(100.0%)
Public contributions and donations	53 649	-	-	-	-	-	-	-	4.5%	-
Capital Expenditure Standard Classification	278 844	5 104	1.8%	-	-	5 104	1.8%	3 739	2.2%	(100.0%)
Governance and Administration	8 900	-	-	-	-	-	-	-	.7%	-
Executive & Council	1 020	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	180	-	-	-	-	-	-	-	3.6%	-
Corporate Services	7 700	-	-	-	-	-	-	-	.5%	-
Community and Public Safety	18 334	1 003	5.5%	-	-	1 003	5.5%	186	.5%	(100.0%)
Community & Social Services	1 534	141	9.2%	-	-	141	9.2%	-	-	-
Sport And Recreation	12 250	-	-	-	-	-	-	37	1.2%	(100.0%)
Public Safety	1 550	-	-	-	-	-	-	-	-	-
Housing	3 000	862	28.7%	-	-	862	28.7%	150	.5%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 000	-	-	-	-	-	-	2 136	14.8%	(100.0%)
Planning and Development	1 000	-	-	-	-	-	-	-	.1%	-
Road Transport	-	-	-	-	-	-	-	2 136	20.6%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	250 610	4 101	1.6%	-	-	4 101	1.6%	1 416	1.7%	(100.0%)
Electricity	169 042	3 622	2.1%	-	-	3 622	2.1%	297	.4%	(100.0%)
Water	56 715	-	-	-	-	-	-	-	2.5%	-
Waste Water Management	21 403	479	2.2%	-	-	479	2.2%	1 119	3.8%	(100.0%)
Waste Management	3 450	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	639 636	79 181	12.4%	-	-	79 181	12.4%	130 572	71.7%	(100.0%)
Property rates, penalties and collection charges	267 192	86 981	32.6%	-	-	86 981	32.6%	50 626	99.1%	(100.0%)
Service charges	290 740	(12 018)	(4.1%)	-	-	(12 018)	(4.1%)	58 498	49.5%	(100.0%)
Other revenue	7 359	9 221	125.3%	-	-	9 221	125.3%	1 429	140.1%	(100.0%)
Government - operating	28 792	(5 381)	(18.7%)	-	-	(5 381)	(18.7%)	2 738	(69.2%)	(100.0%)
Government - capital	45 103	378	.8%	-	-	378	.8%	17 201	24.2%	(100.0%)
Interest	450	-	-	-	-	-	-	80	32.2%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(400 860)	4 749	(1.2%)	-	-	4 749	(1.2%)	(77 445)	34.0%	(100.0%)
Suppliers and employees	(395 816)	5 518	(1.4%)	-	-	5 518	(1.4%)	(75 973)	34.7%	(100.0%)
Finance charges	(5 044)	(148)	2.9%	-	-	(148)	2.9%	(452)	8.1%	(100.0%)
Transfers and grants	-	(621)	-	-	-	(621)	-	(1 020)	23.5%	(100.0%)
Net Cash from/(used) Operating Activities	238 775	83 931	35.2%	-	-	83 931	35.2%	53 128	123.4%	(100.0%)
Cash Flow from Investing Activities										
Receipts	53 649	43	.1%	-	-	43	.1%	1 245	2.0%	(100.0%)
Proceeds on disposal of PPE	53 649	43	.1%	-	-	43	.1%	1 245	2.0%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(231 075)	11 946	(5.2%)	-	-	11 946	(5.2%)	(10 400)	(14.3%)	(100.0%)
Capital assets	(231 075)	11 946	(5.2%)	-	-	11 946	(5.2%)	(10 400)	(14.3%)	(100.0%)
Net Cash from/(used) Investing Activities	(177 426)	11 989	(6.8%)	-	-	11 989	(6.8%)	(9 155)	(20.9%)	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	(72 444)	-	-	-	(72 444)	-	104	(62 040.6%)	(100.0%)
Short term loans	-	7 544	-	-	-	7 544	-	-	-	-
Borrowing long term/refinancing	-	(1 882)	-	-	-	(1 882)	-	-	-	-
Increase (decrease) in consumer deposits	-	(78 106)	-	-	-	(78 106)	-	104	(61 285.9%)	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(72 444)	-	-	-	(72 444)	-	104	6 977.9%	(100.0%)
Net Increase/(Decrease) in cash held	61 349	23 476	38.3%	-	-	23 476	38.3%	44 076	106.3%	(100.0%)
Cash/cash equivalents at the year begin:	(20 044)	(99 206)	494.9%	-	-	(99 206)	494.9%	(75 896)	494.9%	(100.0%)
Cash/cash equivalents at the year end:	41 305	(75 730)	(183.3%)	-	-	(75 730)	(183.3%)	(31 820)	(73.4%)	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Clement Itumeleng	053 723 2261
Financial Manager	Mr Moses Grond	053 723 6000

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: JOHN TAOLO GAETSEWE (DC45)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	81 007	30 058	37.1%	20 232	25.0%	50 289	62.1%	25 105	49.6%	(19.4%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	94	11	11.4%	-	-	11	11.4%	19	63.8%	(100.0%)
Interest earned - external investments	1 459	221	15.1%	326	22.4%	547	37.5%	546	21.5%	(40.3%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	(16)	-	(16)	-	-	-	(100.0%)
Transfers recognised - operational	74 449	29 512	39.6%	19 943	26.8%	49 455	66.4%	23 257	71.7%	(14.2%)
Other own revenue	5 006	314	6.3%	(21)	(.4%)	293	5.9%	1 283	4.1%	(101.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	96 728	18 880	19.5%	24 187	25.0%	43 067	44.5%	38 272	58.5%	(36.8%)
Employee related costs	59 595	12 276	20.6%	14 328	24.0%	26 603	44.6%	15 595	53.6%	(8.1%)
Remuneration of councillors	4 675	1 067	22.8%	1 057	22.6%	2 124	45.4%	1 264	35.5%	(16.4%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 321	-	-	107	4.6%	107	4.6%	-	-	(100.0%)
Finance charges	307	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	7 124	658	9.2%	1 217	17.1%	1 875	26.3%	732	12.8%	66.2%
Transfers and grants	3 083	1 365	44.3%	2 584	83.8%	3 949	128.1%	2 553	37.1%	1.2%
Other expenditure	19 624	3 514	17.9%	4 895	24.9%	8 409	42.9%	18 128	106.3%	(73.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(15 721)	11 177		(3 956)		7 222		(13 167)		
Transfers recognised - capital	-	-	-	585	-	585	-	4 374	-	(86.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(15 721)	11 177		(3 370)		7 807		(8 793)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(15 721)	11 177		(3 370)		7 807		(8 793)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(15 721)	11 177		(3 370)		7 807		(8 793)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(15 721)	11 177		(3 370)		7 807		(8 793)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	4 100	74	1.8%	-	-	74	1.8%	367	30.9%	(100.0%)
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 100	74	1.8%	-	-	74	1.8%	367	30.9%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	4 100	74	1.8%	-	-	74	1.8%	367	30.9%	(100.0%)
Governance and Administration	4 100	74	1.8%	-	-	74	1.8%	367	37.0%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	16	-	(100.0%)
Corporate Services	4 100	74	1.8%	-	-	74	1.8%	350	34.9%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	81 006	34 304	42.3%	-	-	34 304	42.3%	33 245	83.3%	(100.0%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	5 099	2 769	54.3%	-	-	2 769	54.3%	517	50.4%	(100.0%)
Government - operating	74 448	31 535	42.4%	-	-	31 535	42.4%	30 428	86.6%	(100.0%)
Government - capital	-	-	-	-	-	-	-	2 300	-	(100.0%)
Interest	1 459	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(94 171)	(34 771)	36.9%	-	-	(34 771)	36.9%	(35 606)	67.5%	(100.0%)
Suppliers and employees	(90 781)	(33 406)	36.8%	-	-	(33 406)	36.8%	(33 035)	70.4%	(100.0%)
Finance charges	(307)	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 083)	(1 365)	44.3%	-	-	(1 365)	44.3%	(2 570)	37.3%	(100.0%)
Net Cash from/(used) Operating Activities	(13 165)	(467)	3.5%	-	-	(467)	3.5%	(2 361)	(6.3%)	(100.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(4 100)	-	-	-	-	-	-	-	-	-
Capital assets	(4 100)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(4 100)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(505)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(505)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(505)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(17 770)	(467)	2.6%	-	-	(467)	2.6%	(2 361)	(5.8%)	(100.0%)
Cash/cash equivalents at the year begin:	2 464	613	24.9%	-	-	613	24.9%	6 453	11.2%	(100.0%)
Cash/cash equivalents at the year end:	(15 306)	146	(1.0%)	-	-	146	(1.0%)	4 093	55.2%	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	365	2.3%	856	5.3%	205	1.3%	14 660	91.1%	16 087	100.0%	-	-	-	-
Total By Income Source	365	2.3%	856	5.3%	205	1.3%	14 660	91.1%	16 087	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	337	2.2%	168	1.1%	195	1.3%	14 567	95.4%	15 267	94.9%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	29	3.5%	688	83.9%	9	1.1%	93	11.4%	820	5.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	365	2.3%	856	5.3%	205	1.3%	14 660	91.1%	16 087	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	762	60.4%	9	.7%	(274)	(21.8%)	764	60.6%	1 261	100.0%
Total	762	60.4%	9	.7%	(274)	(21.8%)	764	60.6%	1 261	100.0%

Contact Details

Municipal Manager	Mr M Eilerd	053 712 8731
Financial Manager	Mrs Moroane GP	053 712 8770

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RICHTERSVELD (NC061)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	64 314	22 496	35.0%	13 844	21.5%	36 340	56.5%	6 857	48.4%	101.9%
Property rates	9 842	10 215	103.8%	(6)	(.1%)	10 209	103.7%	(100)	99.5%	(94.5%)
Property rates - penalties and collection charges	1 149	322	28.0%	394	34.2%	716	62.3%	272	48.1%	45.0%
Service charges - electricity revenue	12 285	2 417	19.7%	3 114	25.3%	5 531	45.0%	2 375	46.3%	31.1%
Service charges - water revenue	5 832	887	15.2%	1 715	29.4%	2 602	44.6%	1 277	48.2%	34.3%
Service charges - sanitation revenue	3 406	901	26.5%	1 208	35.5%	2 109	61.9%	701	48.2%	72.2%
Service charges - refuse revenue	3 855	637	16.5%	1 000	25.9%	1 637	42.5%	707	43.1%	41.5%
Service charges - other	-	11	-	0	-	11	-	10	-	(98.7%)
Rental of facilities and equipment	2 431	487	20.0%	555	22.8%	1 042	42.9%	320	28.6%	73.6%
Interest earned - external investments	424	32	7.5%	36	8.5%	68	16.0%	30	15.9%	21.2%
Interest earned - outstanding debtors	1 826	700	38.4%	691	37.9%	1 392	76.2%	565	45.0%	22.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	7	8	102.8%	117	1 594.6%	124	1 697.5%	4	169.2%	2 913.3%
Licences and permits	130	25	19.1%	27	20.6%	52	39.7%	26	89.9%	5.1%
Agency services	441	98	22.2%	79	17.8%	177	40.1%	70	44.1%	11.7%
Transfers recognised - operational	17 551	5 625	32.0%	4 503	25.7%	10 128	57.7%	528	33.3%	752.2%
Other own revenue	1 957	133	6.8%	412	21.0%	544	27.8%	72	5.4%	468.6%
Gains on disposal of PPE	3 177	-	-	-	-	-	-	-	10.0%	-
Operating Expenditure	62 449	12 138	19.4%	11 608	18.6%	23 746	38.0%	9 478	33.1%	22.5%
Employee related costs	23 449	4 819	20.6%	5 186	22.1%	10 005	42.7%	4 440	46.0%	16.8%
Remuneration of councillors	2 207	369	16.7%	549	24.9%	918	41.6%	238	17.0%	130.8%
Debt impairment	1 787	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 801	-	-	-	-	-	-	-	-	-
Finance charges	1 508	6	.4%	-	-	6	.4%	1	1.7%	(100.0%)
Bulk purchases	14 279	3 878	27.2%	2 897	20.3%	6 775	47.4%	2 678	52.4%	8.2%
Other Materials	-	5	-	14	-	18	-	-	-	(100.0%)
Contracted services	40	320	795.3%	113	281.1%	433	1 076.3%	9	126.9%	1 211.5%
Transfers and grants	3 391	779	23.0%	909	26.8%	1 687	49.7%	682	41.4%	33.3%
Other expenditure	8 986	1 963	21.8%	1 940	21.6%	3 903	43.4%	1 431	22.8%	35.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 866	10 358		2 236		12 594		(2 621)		
Transfers recognised - capital	24 358	-	-	-	-	-	-	3	.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 224	10 358		2 236		12 594		(2 619)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	26 224	10 358		2 236		12 594		(2 619)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 224	10 358		2 236		12 594		(2 619)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 224	10 358		2 236		12 594		(2 619)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	28 280	1 321	4.7%	4 154	14.7%	5 475	19.4%	681	7.8%	509.9%
National Government	24 358	1 031	4.2%	3 843	15.8%	4 874	20.0%	595	7.1%	545.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	24 358	1 031	4.2%	3 843	15.8%	4 874	20.0%	595	7.3%	545.5%
Borrowing	3 822	-	-	-	-	-	-	-	-	-
Internally generated funds	100	235	235.4%	311	311.2%	547	546.7%	86	75.9%	262.8%
Public contributions and donations	-	55	-	-	-	55	-	-	-	-
Capital Expenditure Standard Classification	28 280	1 321	4.7%	4 154	14.7%	5 475	19.4%	681	7.8%	509.9%
Governance and Administration	100	55	54.8%	110	110.0%	165	164.8%	545	2 178.4%	(79.8%)
Executive & Council	-	42	-	-	-	42	-	545	-	(100.0%)
Budget & Treasury Office	100	-	-	-	-	-	-	-	-	-
Corporate Services	-	13	-	110	-	123	-	-	-	(100.0%)
Community and Public Safety	-	-	-	4	-	4	-	-	-	(100.0%)
Community & Social Services	-	-	-	1	-	1	-	-	-	(100.0%)
Sport And Recreation	-	-	-	3	-	3	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 122	1 033	20.2%	2 475	48.3%	3 508	68.5%	137	2 134.6%	1 712.9%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	5 122	1 033	20.2%	2 475	48.3%	3 508	68.5%	137	2 134.6%	1 712.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	23 058	234	1.0%	1 565	6.8%	1 798	7.8%	-	.1%	(100.0%)
Electricity	1 500	-	-	1 519	101.3%	1 519	101.3%	-	-	(100.0%)
Water	15 857	-	-	-	-	-	-	-	-	-
Waste Water Management	5 701	234	4.1%	45	.8%	279	4.9%	-	.3%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget	2016/17 First Quarter		2016/17 Second Quarter		2016/17 Year to Date		2015/16 Second Quarter		Q2 of 2015/16 to Q2 of 2016/17
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	82 476	19 633	23.8%	22 032	26.7%	41 664	50.5%	16 026	54.2%	37.5%
Property rates, penalties and collection charges	8 135	2 147	26.4%	3 362	41.3%	5 509	67.7%	3 748	51.0%	(10.3%)
Service charges	25 226	4 861	19.3%	4 928	19.5%	9 789	38.8%	4 929	62.5%	-
Other revenue	4 967	3 251	65.4%	4 288	86.3%	7 539	151.8%	6 820	385.3%	(37.1%)
Government - operating	17 551	5 875	33.5%	4 953	28.2%	10 828	61.7%	528	33.3%	837.4%
Government - capital	24 358	3 500	14.4%	4 500	18.5%	8 000	32.8%	-	-	(100.0%)
Interest	2 239	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(55 356)	(18 976)	34.3%	(17 090)	30.9%	(36 066)	65.2%	(17 466)	76.1%	(2.1%)
Suppliers and employees	(53 847)	(18 970)	35.2%	(17 089)	31.7%	(36 059)	67.0%	(17 459)	81.8%	(2.1%)
Finance charges	(1 508)	(6)	.4%	(1)	.1%	(8)	.5%	(1)	-	151.8%
Transfers and grants	-	-	-	-	-	-	-	(6)	.2%	(100.0%)
Net Cash from/(used) Operating Activities	27 120	657	2.4%	4 941	18.2%	5 598	20.6%	(1 440)	1.2%	(443.2%)
Cash Flow from Investing Activities										
Receipts	3 187	45	1.4%	18	.5%	62	2.0%	-	92.7%	(100.0%)
Proceeds on disposal of PPE	3 177	45	1.4%	18	.6%	62	2.0%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	11	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(28 280)	(278)	1.0%	(4 154)	14.7%	(4 432)	15.7%	(40)	.3%	10 410.1%
Capital assets	(28 280)	(278)	1.0%	(4 154)	14.7%	(4 432)	15.7%	(40)	.3%	10 410.1%
Net Cash from/(used) Investing Activities	(25 092)	(234)	.9%	(4 136)	16.5%	(4 370)	17.4%	(40)	.3%	10 365.8%
Cash Flow from Financing Activities										
Receipts	60	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	60	-	-	-	-	-	-	-	-	-
Payments	(1 445)	(327)	22.7%	(535)	37.0%	(863)	59.7%	-	-	(100.0%)
Repayment of borrowing	(1 445)	(327)	22.7%	(535)	37.0%	(863)	59.7%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(1 385)	(327)	23.6%	(535)	38.6%	(863)	62.3%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	643	96	14.9%	270	42.0%	366	56.9%	(1 479)	8.7%	(118.2%)
Cash/cash equivalents at the year begin:	1 295	359	27.7%	455	35.1%	359	27.7%	2 170	38.7%	(79.0%)
Cash/cash equivalents at the year end:	1 937	455	23.5%	725	37.4%	725	37.4%	691	20.0%	4.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	889	5.5%	339	2.1%	446	2.7%	14 553	89.7%	16 226	24.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	703	21.3%	108	3.3%	171	5.2%	2 315	70.2%	3 297	4.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	580	2.8%	285	1.4%	208	1.0%	19 683	94.8%	20 756	30.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	525	5.7%	180	2.0%	313	3.4%	8 152	88.9%	9 169	13.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	515	5.0%	198	1.9%	261	2.5%	9 276	90.5%	10 249	15.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(1)	(53.8%)	-	-	-	-	3	153.8%	2	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	242	3.2%	72	1.0%	63	.8%	7 233	95.0%	7 611	11.3%	-	-	-	-
Total By Income Source	3 452	5.1%	1 181	1.8%	1 462	2.2%	61 214	90.9%	67 310	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	87	7.9%	5	.5%	65	5.9%	946	85.8%	1 103	1.6%	-	-	-	-
Commercial	467	18.4%	81	3.2%	332	13.1%	1 652	65.2%	2 532	3.8%	-	-	-	-
Households	2 870	5.0%	1 027	1.8%	2 605	4.6%	50 748	88.6%	57 251	85.1%	-	-	-	-
Other	29	.4%	68	1.1%	(1 540)	(24.0%)	7 869	122.5%	6 425	9.5%	-	-	-	-
Total By Customer Group	3 452	5.1%	1 181	1.8%	1 462	2.2%	61 214	90.9%	67 310	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 234	98.2%	23	1.8%	-	-	-	-	1 257	38.7%
Bulk Water	105	100.0%	-	-	-	-	-	-	105	3.2%
PAYE deductions	217	100.0%	-	-	-	-	-	-	217	6.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	195	100.0%	-	-	-	-	-	-	195	6.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	328	34.1%	52	5.4%	182	18.9%	400	41.6%	961	29.6%
Auditor-General	-	-	-	-	135	45.4%	162	54.6%	297	9.1%
Other	116	54.2%	40	18.7%	58	27.1%	-	-	214	6.6%
Total	2 194	67.6%	115	3.5%	375	11.5%	562	17.3%	3 246	100.0%

Contact Details

Municipal Manager	Ms Michelle Basson	027 851 1114
Financial Manager	Ms Michelle Basson	027 851 1114

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMA KHOI (NC062)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	235 741	88 839	37.7%	46 595	19.8%	135 434	57.5%	36 274	53.6%	28.5%
Property rates	38 321	43 003	112.2%	(768)	(2.0%)	42 236	110.2%	(1 216)	100.9%	(36.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	70 711	18 271	25.8%	17 525	24.8%	35 796	50.6%	13 775	51.5%	27.2%
Service charges - water revenue	31 885	7 455	23.4%	7 783	24.4%	15 238	47.8%	7 676	42.9%	1.4%
Service charges - sanitation revenue	13 983	3 429	24.5%	3 508	25.1%	6 936	49.6%	3 353	54.6%	4.6%
Service charges - refuse revenue	16 133	4 349	27.0%	4 374	27.1%	8 723	54.1%	3 786	37.3%	15.5%
Service charges - other	868	211	24.3%	213	24.5%	424	48.8%	-	-	(100.0%)
Rental of facilities and equipment	2 088	479	22.9%	318	15.2%	797	38.2%	935	131.3%	(65.9%)
Interest earned - external investments	1 923	322	16.8%	235	12.2%	557	29.0%	433	133.3%	(45.8%)
Interest earned - outstanding debtors	5 707	1 477	25.9%	1 562	27.4%	3 039	53.3%	1 366	133.7%	14.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	179	31	17.4%	14	8.0%	46	25.4%	44	99.0%	(67.4%)
Licences and permits	1 331	426	32.0%	277	20.8%	704	52.9%	295	49.5%	(6.1%)
Agency services	1 331	298	22.4%	215	16.2%	514	38.6%	297	48.0%	(27.5%)
Transfers recognised - operational	42 827	8 775	20.5%	11 096	25.9%	19 871	46.4%	5 023	59.6%	120.9%
Other own revenue	8 453	312	3.7%	242	2.9%	554	6.6%	390	2.9%	(38.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	117	-	(100.0%)
Operating Expenditure	299 276	64 216	21.5%	55 765	18.6%	119 981	40.1%	50 317	38.1%	10.8%
Employee related costs	72 260	19 542	27.0%	19 356	26.8%	38 898	53.8%	17 347	56.4%	11.6%
Remuneration of councillors	5 368	1 248	23.2%	1 266	23.6%	2 513	46.8%	1 196	49.5%	5.8%
Debt impairment	24 212	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	40 916	-	-	-	-	-	-	-	-	-
Finance charges	10	5	45.6%	4	35.1%	8	80.7%	(123)	2.1%	(102.9%)
Bulk purchases	95 603	27 855	29.1%	20 426	21.4%	48 281	50.5%	18 868	37.9%	8.3%
Other Materials	10 391	2 656	25.6%	2 618	25.2%	5 274	50.8%	1 440	29.4%	81.7%
Contracted services	384	351	91.3%	121	31.6%	472	122.9%	101	26.9%	19.9%
Transfers and grants	-	-	-	-	-	-	-	3 372	-	(100.0%)
Other expenditure	50 134	12 560	25.1%	11 974	23.9%	24 535	48.9%	8 115	43.4%	47.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(63 535)	24 623		(9 170)		15 453		(14 043)		
Transfers recognised - capital	14 160	-	-	3 109	22.0%	3 109	22.0%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(49 375)	24 623		(6 061)		18 562		(14 043)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(49 375)	24 623		(6 061)		18 562		(14 043)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(49 375)	24 623		(6 061)		18 562		(14 043)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(49 375)	24 623		(6 061)		18 562		(14 043)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	14 160	2 565	18.1%	4 471	31.6%	7 036	49.7%	9 693	37.6%	(53.9%)
National Government	13 927	2 107	15.1%	2 310	16.6%	4 417	31.7%	9 604	37.4%	(76.0%)
Provincial Government	233	75	32.1%	16	7.0%	91	39.1%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	14 160	2 182	15.4%	2 326	16.4%	4 508	31.8%	9 604	37.4%	(75.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	383	-	2 145	-	2 528	-	89	149.1%	2 297.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	14 160	2 565	18.1%	4 471	31.6%	7 036	49.7%	9 693	37.6%	(53.9%)
Governance and Administration	-	383	-	420	-	803	-	27	-	1 429.2%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	383	-	420	-	803	-	27	-	1 429.2%
Community and Public Safety	233	75	32.1%	16	7.0%	91	39.1%	80	8.4%	(79.7%)
Community & Social Services	233	75	32.1%	16	7.0%	91	39.1%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	80	8.4%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 000	1 651	27.5%	1 252	20.9%	2 902	48.4%	62	1.3%	1 919.2%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	6 000	1 651	27.5%	1 252	20.9%	2 902	48.4%	62	1.3%	1 919.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	7 927	456	5.8%	2 782	35.1%	3 239	40.9%	9 524	45.8%	(70.8%)
Electricity	-	-	-	1 702	-	1 702	-	2 654	49.6%	(35.9%)
Water	-	-	-	-	-	-	-	986	89.2%	(100.0%)
Waste Water Management	7 927	456	5.8%	1 081	13.6%	1 537	19.4%	5 884	41.8%	(81.6%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	240 256	65 288	27.2%	58 160	24.2%	123 448	51.4%	69 686	56.9%	(16.5%)
Property rates, penalties and collection charges	36 405	14 780	40.6%	8 817	24.2%	23 598	64.8%	8 463	61.0%	4.2%
Service charges	126 901	29 508	23.3%	28 944	22.8%	58 452	46.1%	28 213	44.2%	2.6%
Other revenue	12 714	4 334	34.1%	5 511	43.3%	9 845	77.4%	19 269	93.5%	(71.4%)
Government - operating	42 827	10 835	25.3%	13 223	30.9%	24 058	56.2%	5 648	61.0%	134.1%
Government - capital	14 160	4 200	29.7%	-	-	4 200	29.7%	6 252	55.4%	(100.0%)
Interest	7 249	1 631	22.5%	1 664	23.0%	3 296	45.5%	1 841	127.7%	(9.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(231 956)	(67 843)	29.2%	(49 178)	21.2%	(117 021)	50.4%	(62 320)	56.9%	(21.1%)
Suppliers and employees	(231 946)	(67 838)	29.2%	(49 175)	21.2%	(117 013)	50.4%	(62 310)	56.9%	(21.1%)
Finance charges	(10)	(5)	45.6%	(4)	35.1%	(8)	80.7%	(9)	27.2%	(63.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	8 299	(2 555)	(30.8%)	8 981	108.2%	6 427	77.4%	7 366	57.0%	21.9%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(14 160)	(2 839)	20.0%	(2 994)	21.1%	(5 833)	41.2%	(9 394)	50.8%	(68.1%)
Capital assets	(14 160)	(2 839)	20.0%	(2 994)	21.1%	(5 833)	41.2%	(9 394)	50.8%	(68.1%)
Net Cash from/(used) Investing Activities	(14 160)	(2 839)	20.0%	(2 994)	21.1%	(5 833)	41.2%	(9 394)	50.8%	(68.1%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(405)	(133)	32.9%	(135)	33.3%	(268)	66.2%	(128)	21.9%	5.2%
Repayment of borrowing	(405)	(133)	32.9%	(135)	33.3%	(268)	66.2%	(128)	21.9%	5.2%
Net Cash from/(used) Financing Activities	(405)	(133)	32.9%	(135)	33.3%	(268)	66.2%	(128)	21.9%	5.2%
Net Increase/(Decrease) in cash held	(6 266)	(5 526)	88.2%	5 852	(93.4%)	326	(5.2%)	(2 156)	9.3%	(371.4%)
Cash/cash equivalents at the year begin:	9 494	8 616	90.8%	3 090	32.5%	8 616	90.8%	8 606	137.8%	(64.1%)
Cash/cash equivalents at the year end:	3 229	3 090	95.7%	8 942	276.9%	8 942	276.9%	6 450	710.9%	38.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 908	6.8%	1 354	4.9%	783	2.8%	23 828	85.5%	27 873	26.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	3 838	14.7%	1 353	5.2%	747	2.9%	20 099	77.2%	26 037	24.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 416	10.5%	1 194	5.2%	634	2.8%	18 804	81.6%	23 048	21.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	834	11.1%	411	5.5%	227	3.0%	6 033	80.4%	7 504	7.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 244	7.9%	672	4.3%	422	2.7%	13 386	85.1%	15 725	14.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	102	1.5%	174	2.6%	147	2.2%	6 201	93.6%	6 624	6.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	10 342	9.7%	5 158	4.8%	2 960	2.8%	88 351	82.7%	106 812	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	517	35.6%	289	19.9%	157	10.8%	490	33.7%	1 454	1.4%	-	-	-	-
Commercial	3 550	11.8%	1 721	5.7%	996	3.3%	23 803	79.2%	30 071	28.2%	-	-	-	-
Households	6 275	8.3%	3 147	4.2%	1 807	2.4%	64 058	85.1%	75 287	70.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	10 342	9.7%	5 158	4.8%	2 960	2.8%	88 351	82.7%	106 812	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	10 157	12.1%	(30)	-	6 948	8.3%	66 941	79.7%	84 017	47.1%
Bulk Water	6 228	6.9%	(131)	(.1%)	2 757	3.1%	81 093	90.2%	89 948	50.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(187)	(4.9%)	32	.8%	(231)	(6.0%)	4 233	110.0%	3 847	2.2%
Auditor-General	-	-	744	100.0%	(756)	(101.6%)	756	101.6%	744	.4%
Other	-	-	-	-	-	-	-	-	-	-
Total	16 198	9.1%	615	.3%	8 718	4.9%	153 024	85.7%	178 555	100.0%

Contact Details

Municipal Manager	Ms Samantha Titus	027 718 8150
Financial Manager	Mr W Bowers	027 718 8103

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAMIESBERG (NC064)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	46 434	40 657	87.6%	10 802	23.3%	51 459	110.8%	6 706	54.6%	61.1%
Property rates	8 864	-	-	-	-	-	-	6	.1%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	5 747	1 726	30.0%	2 038	35.5%	3 764	65.5%	1 489	53.3%	36.9%
Service charges - water revenue	4 160	833	20.0%	1 139	27.4%	1 972	47.4%	508	46.5%	124.2%
Service charges - sanitation revenue	1 080	334	31.0%	373	34.6%	708	65.5%	291	41.5%	28.2%
Service charges - refuse revenue	1 129	506	44.8%	544	48.2%	1 050	93.0%	469	52.1%	16.0%
Service charges - other	-	7 381	-	10	-	7 391	-	3	-	226.2%
Rental of facilities and equipment	238	34	14.2%	39	16.3%	72	30.5%	50	41.4%	(21.8%)
Interest earned - external investments	-	13	-	152	-	166	-	5	-	3 245.1%
Interest earned - outstanding debtors	1 470	924	62.9%	1 006	68.4%	1 930	131.3%	915	130.1%	9.9%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	5	2	34.0%	1	19.4%	3	53.4%	2	111.8%	(53.3%)
Licences and permits	1	0	25.2%	0	5.7%	0	30.9%	0	40.5%	(68.3%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	22 166	28 650	129.3%	5 349	24.1%	33 999	153.4%	2 583	40.7%	107.1%
Other own revenue	1 574	252	16.0%	135	8.6%	387	24.6%	120	26.7%	12.8%
Gains on disposal of PPE	-	2	-	16	-	18	-	265	-	(94.0%)
Operating Expenditure	50 637	8 584	17.0%	8 979	17.7%	17 562	34.7%	6 868	29.5%	30.7%
Employee related costs	17 570	4 658	26.5%	4 698	26.7%	9 356	53.2%	4 085	51.0%	15.0%
Remuneration of councillors	2 230	509	22.8%	539	24.2%	1 048	47.0%	491	36.8%	9.8%
Debt impairment	2 001	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 865	-	-	-	-	-	-	-	-	-
Finance charges	78	-	-	6	8.3%	6	8.3%	21	369.0%	(69.8%)
Bulk purchases	11 240	1 419	12.6%	689	6.1%	2 108	18.8%	196	26.7%	251.6%
Other Materials	2 370	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	11	-	11	-	60	60.2%	(82.2%)
Transfers and grants	2 542	896	35.3%	1 367	53.8%	2 263	89.0%	915	67.8%	49.3%
Other expenditure	9 741	1 101	11.3%	1 669	17.1%	2 770	28.4%	1 100	14.6%	51.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(4 203)	32 073		1 824		33 896		(163)		
Transfers recognised - capital	9 606	-	-	-	-	-	-	1 056	13.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 404	32 073		1 824		33 896		893		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	5 404	32 073		1 824		33 896		893		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 404	32 073		1 824		33 896		893		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 404	32 073		1 824		33 896		893		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	9 606	2 365	24.6%	-	-	2 365	24.6%	1 046	24.3%	(100.0%)
National Government	9 606	2 365	24.6%	-	-	2 365	24.6%	1 046	24.3%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	9 606	2 365	24.6%	-	-	2 365	24.6%	1 046	24.3%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	9 606	2 365	24.6%	-	-	2 365	24.6%	1 046	24.3%	(100.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 200	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 200	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	8 406	2 365	28.1%	-	-	2 365	28.1%	1 046	24.3%	(100.0%)
Electricity	-	74	-	-	-	74	-	-	-	-
Water	8 406	2 290	27.2%	-	-	2 290	27.2%	1 046	25.9%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	58 574	64 048	109.3%	16 766	28.6%	80 814	138.0%	17 872	79.5%	(6.2%)
Property rates, penalties and collection charges	8 811	2 008	22.8%	1 107	12.6%	3 115	35.3%	1 543	26.4%	(28.3%)
Service charges	14 722	2 371	16.1%	3 079	20.9%	5 450	37.0%	2 615	39.5%	17.8%
Other revenue	1 808	23 069	1 276.0%	6 088	336.7%	29 158	1 612.7%	7 769	1 027.3%	(21.6%)
Government - operating	22 166	32 504	146.6%	6 340	28.6%	38 843	175.2%	3 641	61.8%	74.1%
Government - capital	9 606	4 083	42.5%	-	-	4 083	42.5%	2 300	56.7%	(100.0%)
Interest	1 461	13	.9%	152	10.4%	166	11.3%	4	2.4%	3 632.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(57 388)	(63 759)	111.1%	(16 882)	29.4%	(80 641)	140.5%	(18 329)	98.7%	(7.9%)
Suppliers and employees	(45 694)	(61 376)	134.3%	(16 866)	36.9%	(78 242)	171.2%	(17 264)	117.0%	(2.3%)
Finance charges	(78)	(18)	23.2%	(16)	21.1%	(35)	44.3%	(20)	57.0%	(16.6%)
Transfers and grants	(11 616)	(2 365)	20.4%	-	-	(2 365)	20.4%	(1 046)	21.0%	(100.0%)
Net Cash from/(used) Operating Activities	1 186	289	24.4%	(116)	(9.8%)	173	14.6%	(457)	(121.1%)	(74.6%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	226	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	226	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	-	-	-	-	-	226	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 186	289	24.4%	(116)	(9.8%)	173	14.6%	(231)	(116.2%)	(49.7%)
Cash/cash equivalents at the year begin:	1 592	55	3.5%	344	21.6%	55	3.5%	(4 995)	8.5%	(106.9%)
Cash/cash equivalents at the year end:	2 778	344	12.4%	228	8.2%	228	8.2%	(5 226)	(84.2%)	(104.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	479	3.5%	417	3.0%	289	2.1%	12 645	91.4%	13 829	23.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	278	5.1%	258	4.7%	166	3.0%	4 730	87.1%	5 431	9.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	360	1.7%	345	1.7%	277	1.3%	19 719	95.3%	20 701	34.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	132	4.1%	115	3.6%	105	3.3%	2 863	89.0%	3 215	5.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	146	2.4%	136	2.2%	129	2.1%	5 658	93.2%	6 069	10.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	103	.9%	103	.9%	100	.9%	10 668	97.2%	10 974	18.2%	-	-	-	-
Total By Income Source	1 497	2.5%	1 374	2.3%	1 067	1.8%	56 282	93.5%	60 219	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	159	6.5%	205	8.4%	73	3.0%	1 998	82.0%	2 436	4.0%	-	-	-	-
Commercial	189	3.9%	174	3.6%	123	2.6%	4 306	89.9%	4 792	8.0%	-	-	-	-
Households	938	2.4%	789	2.1%	701	1.8%	35 944	93.7%	38 371	63.7%	-	-	-	-
Other	211	1.4%	206	1.4%	169	1.2%	14 034	96.0%	14 620	24.3%	-	-	-	-
Total By Customer Group	1 497	2.5%	1 374	2.3%	1 067	1.8%	56 282	93.5%	60 219	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 065	14.7%	558	7.7%	603	8.3%	5 028	69.3%	7 255	36.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	168	14.6%	237	20.6%	263	22.8%	484	42.0%	1 152	5.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	248	25.7%	246	25.5%	240	24.9%	231	24.0%	966	4.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	12	1.5%	10	1.3%	747	97.2%	768	3.8%
Auditor-General	2 201	27.1%	172	2.1%	89	1.1%	5 666	69.7%	8 128	40.6%
Other	-	-	-	-	-	-	1 766	100.0%	1 766	8.8%
Total	3 682	18.4%	1 225	6.1%	1 206	6.0%	13 922	69.5%	20 035	100.0%

Contact Details

Municipal Manager	Mr Joseph G Cloete	027 652 8000
Financial Manager	Mr Rufus Beukes	027 652 8012

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: HANTAM (NC065)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	90 659	19 927	22.0%	11 609	12.8%	31 536	34.8%	8 303	31.4%	39.8%
Property rates	7 588	7 627	100.5%	(1)	-	7 626	100.5%	(12)	105.2%	(94.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	26 799	6 720	25.1%	5 988	22.3%	12 708	47.4%	4 325	44.2%	38.4%
Service charges - water revenue	8 590	1 842	21.4%	1 964	22.9%	3 806	44.3%	1 374	40.5%	42.9%
Service charges - sanitation revenue	6 099	2 983	48.9%	2 952	48.4%	5 934	97.3%	1 857	80.5%	59.0%
Service charges - refuse revenue	6 173	-	-	-	-	-	-	-	-	-
Service charges - other	442	143	32.4%	74	16.8%	217	49.2%	38	47.5%	94.0%
Rental of facilities and equipment	169	34	20.0%	48	28.4%	82	48.4%	21	29.1%	133.3%
Interest earned - external investments	430	108	25.1%	146	33.8%	254	59.0%	99	61.4%	46.4%
Interest earned - outstanding debtors	1 667	367	22.0%	323	19.4%	690	41.4%	398	44.5%	(18.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	93	11	12.1%	5	5.4%	16	17.4%	14	40.5%	(65.4%)
Licences and permits	1 520	80	5.2%	68	4.4%	147	9.7%	124	29.9%	(45.5%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	25 428	-	-	-	-	-	-	-	-	-
Other own revenue	5 661	13	.2%	42	.7%	54	1.0%	64	1.2%	(34.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	90 644	14 973	16.5%	21 464	23.7%	36 437	40.2%	21 700	44.7%	(1.1%)
Employee related costs	33 363	7 722	23.1%	8 933	26.8%	16 655	49.9%	9 285	52.7%	(3.8%)
Remuneration of councillors	2 800	653	23.3%	660	23.6%	1 313	46.9%	626	44.9%	5.6%
Debt impairment	2 477	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 295	-	-	-	-	-	-	1 114	51.6%	(100.0%)
Finance charges	2 123	-	-	-	-	-	-	-	-	-
Bulk purchases	22 844	3 163	13.8%	5 798	25.4%	8 961	39.2%	6 398	47.8%	(9.4%)
Other Materials	4 689	-	-	-	-	-	-	-	-	-
Contracted services	661	174	26.3%	154	23.3%	328	49.6%	144	49.3%	6.9%
Transfers and grants	248	247	99.4%	-	-	247	99.4%	-	124.3%	-
Other expenditure	17 144	3 015	17.6%	5 918	34.5%	8 934	52.1%	4 133	47.5%	43.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	14	4 954		(9 855)		(4 901)		(13 397)		
Transfers recognised - capital	31 192	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	31 206	4 954		(9 855)		(4 901)		(13 397)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	31 206	4 954		(9 855)		(4 901)		(13 397)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	31 206	4 954		(9 855)		(4 901)		(13 397)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	31 206	4 954		(9 855)		(4 901)		(13 397)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	33 937	4 467	13.2%	3 173	9.3%	7 640	22.5%	4 823	25.9%	(34.2%)
National Government	31 192	4 365	14.0%	3 147	10.1%	7 512	24.1%	4 619	24.7%	(31.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 192	4 365	14.0%	3 147	10.1%	7 512	24.1%	4 619	24.7%	(31.9%)
Borrowing	2 500	-	-	-	-	-	-	-	-	-
Internally generated funds	245	102	41.8%	26	10.5%	128	52.3%	203	371.0%	(87.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	33 937	4 467	13.2%	3 173	9.3%	7 640	22.5%	4 823	25.9%	(34.2%)
Governance and Administration	120	102	85.4%	5	4.3%	108	89.7%	186	206.9%	(97.2%)
Executive & Council	-	102	-	5	-	108	-	76	-	(93.2%)
Budget & Treasury Office	20	-	-	-	-	-	-	110	-	(100.0%)
Corporate Services	100	-	-	-	-	-	-	-	-	-
Community and Public Safety	156	3 946	2 534.1%	2 182	1 401.2%	6 128	3 935.3%	3 475	81.3%	(37.2%)
Community & Social Services	156	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	3 946	-	2 182	-	6 128	-	3 475	-	(37.2%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 463	-	-	21	.2%	21	.2%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	8 463	-	-	21	.2%	21	.2%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	22 699	419	1.8%	965	4.3%	1 384	6.1%	1 162	14.4%	(16.9%)
Electricity	2 426	-	-	-	-	-	-	-	-	-
Water	20 173	-	-	965	4.8%	965	4.8%	1 162	17.3%	(16.9%)
Waste Water Management	100	419	418.9%	-	-	419	418.9%	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	2 500	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	106 787	25 516	23.9%	32 099	30.1%	57 615	54.0%	21 579	45.3%	48.7%
Property rates, penalties and collection charges	6 450	1 832	28.4%	1 464	22.7%	3 296	51.1%	1 401	56.4%	4.5%
Service charges	40 901	8 223	20.1%	8 431	20.6%	16 655	40.7%	7 840	41.0%	7.5%
Other revenue	1 774	137	7.7%	582	32.8%	719	40.5%	223	35.4%	160.8%
Government - operating	25 428	10 763	42.3%	6 736	26.5%	17 499	68.8%	7 223	73.3%	(6.7%)
Government - capital	31 192	4 359	14.0%	14 549	46.6%	18 908	60.6%	4 617	21.7%	215.1%
Interest	1 043	202	19.4%	336	32.2%	538	51.6%	276	54.1%	22.0%
Dividends	-	-		-		-		-		
Payments	(78 600)	(26 321)	33.5%	(23 457)	29.8%	(49 778)	63.3%	(18 282)	52.2%	28.3%
Suppliers and employees	(78 406)	(26 320)	33.6%	(23 456)	29.9%	(49 776)	63.5%	(18 271)	52.2%	28.4%
Finance charges	(194)	(1)	.8%	(1)	.3%	(2)	1.1%	(11)	67.8%	(94.0%)
Transfers and grants	-	-		-		-		-		
Net Cash from/(used) Operating Activities	28 188	(805)	(2.9%)	8 642	30.7%	7 837	27.8%	3 297	24.4%	162.1%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(30 237)	(3 983)	13.2%	(2 786)	9.2%	(6 769)	22.4%	(4 396)	26.7%	(36.6%)
Capital assets	(30 237)	(3 983)	13.2%	(2 786)	9.2%	(6 769)	22.4%	(4 396)	26.7%	(36.6%)
Net Cash from/(used) Investing Activities	(30 237)	(3 983)	13.2%	(2 786)	9.2%	(6 769)	22.4%	(4 396)	26.7%	(36.6%)
Cash Flow from Financing Activities										
Receipts	2 560	11	.4%	17	.7%	28	1.1%	22	79.5%	(22.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 500	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	60	11	18.6%	17	28.1%	28	46.7%	22	79.5%	(22.6%)
Payments	(500)	(31)	6.2%	(32)	6.4%	(63)	12.6%	(269)	70.3%	(88.1%)
Repayment of borrowing	(500)	(31)	6.2%	(32)	6.4%	(63)	12.6%	(269)	70.3%	(88.1%)
Net Cash from/(used) Financing Activities	2 060	(20)	(1.0%)	(15)	(.7%)	(35)	(1.7%)	(247)	69.3%	(93.9%)
Net Increase/(Decrease) in cash held	11	(4 807)	(43 000.5%)	5 840	52 238.7%	1 033	9 238.2%	(1 346)	(84.4%)	(534.0%)
Cash/cash equivalents at the year begin:	1 175	815	69.4%	(3 992)	(339.7%)	815	69.4%	1 978	17 152.3%	(301.8%)
Cash/cash equivalents at the year end:	1 187	(3 992)	(336.5%)	1 848	155.8%	1 848	155.8%	632	92.9%	192.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	844	8.7%	292	3.0%	263	2.7%	8 298	85.6%	9 697	24.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 229	31.6%	168	4.3%	120	3.1%	2 375	61.0%	3 893	9.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	655	6.7%	157	1.6%	821	8.4%	8 162	83.3%	9 795	24.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	641	11.1%	210	3.6%	200	3.5%	4 721	81.8%	5 772	14.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	680	8.4%	255	3.2%	242	3.0%	6 908	85.4%	8 085	20.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	129	4.2%	54	1.8%	44	1.4%	2 874	92.7%	3 101	7.7%	-	-	-	-
Total By Income Source	4 177	10.4%	1 136	2.8%	1 691	4.2%	33 338	82.6%	40 342	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	372	22.9%	76	4.6%	321	19.7%	857	52.7%	1 626	4.0%	-	-	-	-
Commercial	763	33.4%	77	3.4%	115	5.0%	1 328	58.2%	2 283	5.7%	-	-	-	-
Households	3 024	8.4%	976	2.7%	1 243	3.5%	30 784	85.4%	36 027	89.3%	-	-	-	-
Other	18	4.4%	7	1.7%	12	3.0%	369	90.9%	406	1.0%	-	-	-	-
Total By Customer Group	4 177	10.4%	1 136	2.8%	1 691	4.2%	33 338	82.6%	40 342	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	181	40.8%	105	23.8%	157	35.4%	-	-	443	3.1%
Auditor-General	1 130	34.2%	73	2.2%	18	.6%	2 084	63.1%	3 305	23.2%
Other	10 498	100.0%	-	-	-	-	-	-	10 498	73.7%
Total	11 809	82.9%	178	1.2%	175	1.2%	2 084	14.6%	14 246	100.0%

Contact Details

Municipal Manager	Mr C du plessis (Charl)	027 341 8500
Financial Manager	Mrs Sumari Coetzee	027 341 8505

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAROO HOOGLAND (NC066)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	51 695	17 646	34.1%	11 510	22.3%	29 156	56.4%	8 371	54.3%	37.5%
Property rates	6 302	4 985	79.1%	10	.2%	4 995	79.3%	6	83.9%	74.5%
Property rates - penalties and collection charges	249	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	11 114	2 379	21.4%	2 422	21.8%	4 802	43.2%	1 824	45.4%	32.8%
Service charges - water revenue	3 480	809	23.2%	969	27.9%	1 778	51.1%	522	45.9%	85.9%
Service charges - sanitation revenue	3 773	849	22.5%	916	24.3%	1 765	46.8%	788	49.5%	16.3%
Service charges - refuse revenue	2 962	690	23.3%	738	24.9%	1 428	48.2%	-	24.8%	(100.0%)
Service charges - other	12	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	507	195	38.4%	185	36.4%	380	74.9%	150	69.4%	23.2%
Interest earned - external investments	231	427	184.8%	84	36.5%	511	221.3%	40	217.3%	109.6%
Interest earned - outstanding debtors	856	256	29.9%	387	45.3%	643	75.1%	199	48.0%	94.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	5	1	19.2%	1	12.5%	2	31.7%	2	61.6%	(67.6%)
Licences and permits	24	35	145.5%	4	15.3%	38	160.8%	0	174.2%	5 983.3%
Agency services	261	55	20.9%	85	32.7%	140	53.6%	63	48.4%	36.0%
Transfers recognised - operational	21 246	6 599	31.1%	5 032	23.7%	11 630	54.7%	4 634	52.8%	8.6%
Other own revenue	523	367	70.1%	677	129.3%	1 044	199.4%	144	98.3%	369.0%
Gains on disposal of PPE	150	-	-	-	-	-	-	-	-	-
Operating Expenditure	51 636	8 648	16.7%	11 019	21.3%	19 668	38.1%	9 696	38.3%	13.6%
Employee related costs	18 716	3 849	20.6%	5 472	29.2%	9 321	49.8%	5 589	54.4%	(2.1%)
Remuneration of councillors	2 400	493	20.6%	535	22.3%	1 028	42.8%	434	44.5%	23.2%
Debt impairment	2 514	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	400	-	-	-	-	-	-	-	-	-
Finance charges	776	91	11.7%	30	3.9%	121	15.5%	35	41.1%	(13.8%)
Bulk purchases	8 405	1 665	19.8%	1 934	23.0%	3 599	42.8%	2 106	49.5%	(8.2%)
Other Materials	-	886	-	1 287	-	2 173	-	950	90.5%	35.5%
Contracted services	1 185	193	16.3%	792	66.9%	985	83.1%	-	9.9%	(100.0%)
Transfers and grants	4 556	866	19.0%	436	9.6%	1 302	28.6%	3	16.7%	14 931.3%
Other expenditure	12 684	605	4.8%	533	4.2%	1 139	9.0%	579	14.0%	(7.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	0	-	(100.0%)
Surplus/(Deficit)	59	8 998		490		9 489		(1 325)		
Transfers recognised - capital	9 344	4 130	44.2%	1 653	17.7%	5 783	61.9%	9 742	-	(83.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	578	-	1 882	-	2 460	-	3 192	-	(41.1%)
Surplus/(Deficit) after capital transfers and contributions	9 403	13 706		4 026		17 732		11 609		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	9 403	13 706		4 026		17 732		11 609		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	9 403	13 706		4 026		17 732		11 609		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	9 403	13 706		4 026		17 732		11 609		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	9 344	1 874	20.1%	1 358	14.5%	3 232	34.6%	1 041	13.0%	30.4%
National Government	9 344	1 874	20.1%	1 219	13.0%	3 093	33.1%	1 041	13.0%	17.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	139	-	139	-	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	9 344	1 874	20.1%	1 358	14.5%	3 232	34.6%	1 041	13.0%	30.4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	9 344	1 874	20.1%	1 358	14.5%	3 232	34.6%	1 041	13.0%	30.4%
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 162	191	16.5%	-	-	191	16.5%	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 162	191	16.5%	-	-	191	16.5%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	495	-	274	-	769	-	49	1.2%	463.1%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	495	-	274	-	769	-	49	1.2%	463.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	8 182	1 188	14.5%	1 084	13.2%	2 272	27.8%	993	25.5%	9.2%
Electricity	1 600	-	-	316	19.7%	316	19.7%	-	-	(100.0%)
Water	6 582	1 188	18.0%	768	11.7%	1 956	29.7%	993	25.5%	(22.6%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	60 443	17 031	28.2%	12 439	20.6%	29 469	48.8%	16 764	60.3%	(25.8%)
Property rates, penalties and collection charges	6 678	1 390	20.8%	1 557	23.3%	2 948	44.1%	1 342	45.2%	16.1%
Service charges	20 809	3 636	17.5%	4 074	19.6%	7 710	37.1%	3 533	38.7%	15.3%
Other revenue	1 405	652	46.4%	947	67.4%	1 598	113.8%	1 073	182.5%	(11.8%)
Government - operating	21 246	10 729	50.5%	5 474	25.8%	16 203	76.3%	6 427	74.1%	(14.8%)
Government - capital	9 344	-	-	-	-	-	-	4 002	62.5%	(100.0%)
Interest	961	624	64.9%	387	40.2%	1 011	105.2%	387	70.0%	(.2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(50 599)	(16 059)	31.7%	(14 433)	28.5%	(30 492)	60.3%	(15 125)	62.8%	(4.6%)
Suppliers and employees	(45 429)	(15 981)	35.2%	(14 400)	31.7%	(30 380)	66.9%	(14 743)	61.9%	(2.3%)
Finance charges	(305)	(33)	10.9%	(30)	9.9%	(64)	20.8%	-	-	(100.0%)
Transfers and grants	(4 865)	(45)	.9%	(3)	.1%	(49)	1.0%	(382)	-	(99.1%)
Net Cash from/(used) Operating Activities	9 844	972	9.9%	(1 994)	(20.3%)	(1 023)	(10.4%)	1 639	45.9%	(221.7%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(9 344)	(1 702)	18.2%	(1 895)	20.3%	(3 597)	38.5%	(1 041)	13.0%	82.0%
Capital assets	(9 344)	(1 702)	18.2%	(1 895)	20.3%	(3 597)	38.5%	(1 041)	13.0%	82.0%
Net Cash from/(used) Investing Activities	(9 344)	(1 702)	18.2%	(1 895)	20.3%	(3 597)	38.5%	(1 041)	13.1%	82.0%
Cash Flow from Financing Activities										
Receipts	-	(1)	-	2	-	1	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(1)	-	2	-	1	-	-	-	(100.0%)
Payments	(305)	(50)	16.4%	-	-	(50)	16.4%	(116)	67.7%	(100.0%)
Repayment of borrowing	(305)	(50)	16.4%	-	-	(50)	16.4%	(116)	67.7%	(100.0%)
Net Cash from/(used) Financing Activities	(305)	(51)	16.6%	2	(.5%)	(49)	16.1%	(116)	67.7%	(101.4%)
Net Increase/(Decrease) in cash held	195	(781)	(400.8%)	(3 888)	(1 996.1%)	(4 669)	(2 396.9%)	482	5 138.1%	(907.1%)
Cash/cash equivalents at the year begin:	2 780	5 930	213.3%	5 149	185.2%	5 930	213.3%	4 406	83.4%	16.9%
Cash/cash equivalents at the year end:	2 975	5 149	173.1%	1 261	42.4%	1 261	42.4%	4 888	172.7%	(74.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	276	7.2%	102	2.7%	93	2.4%	3 347	87.7%	3 817	17.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	842	72.3%	57	4.9%	(99)	(8.5%)	364	31.2%	1 165	5.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	366	9.0%	152	3.7%	48	1.2%	3 491	86.1%	4 057	19.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	210	6.1%	84	2.4%	78	2.3%	3 058	89.2%	3 430	16.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	131	3.7%	81	2.3%	81	2.3%	3 224	91.7%	3 517	16.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	83	30.6%	23	8.3%	(17)	(6.1%)	183	67.2%	273	1.3%	-	-	-	-
Interest on Arrear Debtor Accounts	334	11.1%	93	3.1%	31	1.0%	2 551	84.8%	3 008	14.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	97	4.6%	41	1.9%	17	.8%	1 942	92.6%	2 098	9.8%	-	-	-	-
Total By Income Source	2 340	11.0%	632	3.0%	233	1.1%	18 160	85.0%	21 365	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	145	14.1%	(80)	(7.8%)	(89)	(8.7%)	1 050	102.4%	1 026	4.8%	-	-	-	-
Commercial	560	39.2%	80	5.6%	41	2.8%	748	52.4%	1 429	6.7%	-	-	-	-
Households	1 555	8.3%	625	3.3%	284	1.5%	16 335	86.9%	18 800	88.0%	-	-	-	-
Other	80	72.6%	6	5.7%	(2)	(2.2%)	26	23.9%	110	.5%	-	-	-	-
Total By Customer Group	2 340	11.0%	632	3.0%	233	1.1%	18 160	85.0%	21 365	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	707	100.0%	-	-	-	-	-	-	707	12.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	191	23.9%	-	-	-	-	607	76.1%	798	14.4%
Auditor-General	-	-	-	-	-	-	4 046	100.0%	4 046	72.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	898	16.2%	-	-	-	-	4 653	83.8%	5 551	100.0%

Contact Details

Municipal Manager	Mr Gustav Waldo Von Mollendorf	053 391 3003
Financial Manager	Mr Sarel J Myburgh	053 391 3003

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KHAI-MA (NC067)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	52 807	14 991	28.4%	11 422	21.6%	26 413	50.0%	11 118	45.7%	2.7%
Property rates	5 438	3 399	62.5%	-	-	3 399	62.5%	-	71.3%	-
Property rates - penalties and collection charges	50	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	8 664	1 984	22.9%	1 938	22.4%	3 922	45.3%	2 586	46.9%	(25.1%)
Service charges - water revenue	8 215	1 635	19.9%	2 028	24.7%	3 663	44.6%	1 798	36.2%	12.8%
Service charges - sanitation revenue	1 454	266	18.3%	268	18.4%	534	36.7%	276	15.8%	(2.8%)
Service charges - refuse revenue	1 166	240	20.6%	242	20.8%	482	41.3%	222	14.5%	9.2%
Service charges - other	48	6	12.1%	2	4.0%	8	16.2%	2	14.6%	(17.5%)
Rental of facilities and equipment	161	39	24.0%	41	25.7%	80	49.7%	63	83.5%	(33.9%)
Interest earned - external investments	200	67	33.3%	95	47.5%	162	80.8%	47	39.6%	101.1%
Interest earned - outstanding debtors	878	536	61.0%	589	67.1%	1 125	128.1%	364	91.7%	62.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	4	12	291.3%	13	320.3%	24	611.5%	-	-	(100.0%)
Licences and permits	38	11	27.9%	13	32.9%	23	60.9%	9	53.9%	36.5%
Agency services	189	0	.1%	-	-	0	.1%	41	55.3%	(100.0%)
Transfers recognised - operational	21 406	6 791	31.7%	6 181	28.9%	12 973	60.6%	5 700	66.3%	8.4%
Other own revenue	4 896	7	.1%	12	.2%	19	.4%	9	.3%	25.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	52 440	5 998	11.4%	9 552	18.2%	15 550	29.7%	6 556	23.0%	45.7%
Employee related costs	19 884	3 502	17.6%	4 018	20.2%	7 520	37.8%	3 286	36.8%	22.3%
Remuneration of councillors	2 259	513	22.7%	535	23.7%	1 047	46.4%	507	56.3%	5.4%
Debt impairment	4 030	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 448	-	-	1 487	43.1%	1 487	43.1%	-	-	(100.0%)
Finance charges	600	-	-	1	.2%	1	.2%	22	17.8%	(94.5%)
Bulk purchases	10 802	-	-	877	8.1%	877	8.1%	665	13.5%	32.0%
Other Materials	1 740	-	-	-	-	-	-	-	-	-
Contracted services	5	-	-	42	832.7%	42	832.7%	-	344.4%	(100.0%)
Transfers and grants	435	-	-	-	-	-	-	-	-	-
Other expenditure	9 206	1 984	21.5%	2 592	28.2%	4 575	49.7%	2 076	40.8%	24.8%
Loss on disposal of PPE	30	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	367	8 992		1 870		10 863		4 562		
Transfers recognised - capital	16 267	152	.9%	4 240	26.1%	4 392	27.0%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 634	9 145		6 110		15 255		4 562		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	16 634	9 145		6 110		15 255		4 562		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 634	9 145		6 110		15 255		4 562		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 634	9 145		6 110		15 255		4 562		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	16 367	3 050	18.6%	1 252	7.7%	4 302	26.3%	185	2.2%	577.7%
National Government	16 267	1 667	10.2%	1 247	7.7%	2 915	17.9%	185	2.2%	575.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16 267	1 667	10.2%	1 247	7.7%	2 915	17.9%	185	2.2%	575.1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	100	1 383	1 382.5%	5	4.7%	1 387	1 387.2%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	16 367	3 050	18.6%	1 252	7.7%	4 302	26.3%	185	2.2%	577.7%
Governance and Administration	100	9	9.0%	5	4.7%	14	13.7%	-	-	(100.0%)
Executive & Council	100	9	9.0%	5	4.7%	14	13.7%	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 018	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	7 018	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 039	3 041	75.3%	1 247	30.9%	4 288	106.2%	185	2.7%	575.1%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	4 039	3 041	75.3%	1 247	30.9%	4 288	106.2%	185	2.7%	575.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	5 211	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	2 478	-	-	-	-	-	-	-	-	-
Waste Water Management	2 732	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	68 121	22 467	33.0%	16 522	24.3%	38 989	57.2%	10 585	57.0%	56.1%
Property rates, penalties and collection charges	9 707	600	6.2%	1 665	17.1%	2 264	23.3%	428	198.4%	288.9%
Service charges	14 597	2 374	16.3%	2 315	15.9%	4 689	32.1%	3 300	34.7%	(29.8%)
Other revenue	5 288	3 785	71.6%	3 879	73.3%	7 664	144.9%	3 600	122.9%	7.7%
Government - operating	21 406	8 312	38.8%	2 372	11.1%	10 684	49.9%	-	47.8%	(100.0%)
Government - capital	16 267	7 295	44.8%	6 175	38.0%	13 470	82.8%	3 176	54.3%	94.4%
Interest	856	101	11.8%	117	13.7%	218	25.5%	81	29.4%	44.2%
Dividends	-	-		-		-		-		
Payments	(45 849)	(14 189)	30.9%	(11 814)	25.8%	(26 004)	56.7%	(9 514)	48.6%	24.2%
Suppliers and employees	(45 689)	(14 189)	31.1%	(11 814)	25.9%	(26 004)	56.9%	(9 492)	48.9%	24.5%
Finance charges	(160)	-	-	-	-	-	-	(22)	7.8%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	22 272	8 278	37.2%	4 708	21.1%	12 986	58.3%	1 071	101.5%	339.7%
Cash Flow from Investing Activities										
Receipts	(30)	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	(30)	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(16 367)	(3 041)	18.6%	(1 228)	7.5%	(4 269)	26.1%	(185)	5.4%	564.4%
Capital assets	(16 367)	(3 041)	18.6%	(1 228)	7.5%	(4 269)	26.1%	(185)	5.4%	564.4%
Net Cash from/(used) Investing Activities	(16 397)	(3 041)	18.5%	(1 228)	7.5%	(4 269)	26.0%	(185)	5.4%	564.4%
Cash Flow from Financing Activities										
Receipts	6	2	39.4%	1	12.0%	3	51.4%	2	13.5%	(57.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	6	2	39.4%	1	12.0%	3	51.4%	2	13.5%	(57.3%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	6	2	39.4%	1	12.0%	3	51.4%	2	19.4%	(57.3%)
Net Increase/(Decrease) in cash held	5 880	5 239	89.1%	3 481	59.2%	8 720	148.3%	888	(217 928.0%)	292.2%
Cash/cash equivalents at the year begin:	2 058	1 531	74.4%	6 770	329.0%	1 531	74.4%	7 898	44.3%	(14.3%)
Cash/cash equivalents at the year end:	7 938	6 770	85.3%	10 251	129.1%	10 251	129.1%	8 786	496.7%	16.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	844	3.0%	840	3.0%	561	2.0%	25 982	92.0%	28 227	57.0%	-	-	23 025	81.0%
Trade and Other Receivables from Exchange Transactions - Electric	283	15.7%	214	11.8%	159	8.8%	1 152	63.7%	1 807	3.6%	-	-	991	54.0%
Receivables from Non-exchange Transactions - Property Rates	77	2.5%	57	1.8%	34	1.1%	2 911	94.6%	3 079	6.2%	-	-	3 925	127.0%
Receivables from Exchange Transactions - Waste Water Managem	98	2.9%	86	2.6%	68	2.0%	3 094	92.5%	3 347	6.8%	-	-	2 507	74.0%
Receivables from Exchange Transactions - Waste Management	88	2.8%	75	2.4%	65	2.1%	2 892	92.7%	3 120	6.3%	-	-	2 320	74.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	195	2.8%	189	2.7%	180	2.6%	6 447	91.9%	7 012	14.2%	-	-	4 861	69.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9	.3%	7	.2%	8	.3%	2 910	99.2%	2 935	5.9%	-	-	1 947	66.0%
Total By Income Source	1 595	3.2%	1 469	3.0%	1 074	2.2%	45 389	91.6%	49 527	100.0%	-	-	39 576	79.0%
Debtors Age Analysis By Customer Group														
Organs of State	37	8.9%	31	7.4%	29	7.1%	320	76.7%	418	.8%	-	-	126	30.0%
Commercial	235	16.6%	167	11.8%	125	8.8%	892	62.8%	1 419	2.9%	-	-	618	43.0%
Households	1 323	2.8%	1 271	2.7%	920	1.9%	44 177	92.6%	47 691	96.3%	-	-	38 832	81.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 595	3.2%	1 469	3.0%	1 074	2.2%	45 389	91.6%	49 527	100.0%	-	-	39 576	79.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	669	10.3%	665	10.3%	632	9.8%	4 499	69.6%	6 464	40.2%
Bulk Water	196	8.0%	171	7.0%	202	8.2%	1 892	76.9%	2 461	15.3%
PAYE deductions	197	100.0%	-	-	-	-	-	-	197	1.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	226	100.0%	-	-	-	-	-	-	226	1.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	158	25.1%	131	20.9%	91	14.5%	247	39.5%	626	3.9%
Auditor-General	2 258	37.1%	131	2.2%	90	1.5%	3 614	59.3%	6 093	37.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	3 703	23.0%	1 098	6.8%	1 014	6.3%	10 252	63.8%	16 066	100.0%

Contact Details

Municipal Manager	Mr O.J. Isaacs	054 933 1022
Financial Manager	Mr P. J. van der Merwe	054 933 1000

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMAKWA (DC6)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	92 883	15 591	16.8%	13 622	14.7%	29 213	31.5%	18 182	34.7%	(25.1%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	770	187	24.3%	182	23.7%	369	48.0%	164	45.6%	10.8%
Interest earned - external investments	2 830	143	5.1%	251	8.9%	394	13.9%	133	10.5%	88.4%
Interest earned - outstanding debtors	60	15	25.0%	17	28.1%	32	53.1%	16	39.7%	3.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	5	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	11 993	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	77 098	15 210	19.7%	13 135	17.0%	28 345	36.8%	16 232	39.0%	(19.1%)
Other own revenue	127	36	28.2%	36	28.6%	72	56.8%	1 636	186.2%	(97.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	100 409	11 811	11.8%	18 495	18.4%	30 306	30.2%	21 146	34.3%	(12.5%)
Employee related costs	32 674	7 167	21.9%	7 982	24.4%	15 149	46.4%	8 293	49.0%	(3.8%)
Remuneration of councillors	2 982	682	22.9%	697	23.4%	1 379	46.2%	643	46.0%	8.3%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 194	-	-	-	-	-	-	-	-	-
Finance charges	1 618	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	40 266	377	.9%	6 109	15.2%	6 486	16.1%	4 023	14.6%	51.8%
Transfers and grants	-	-	-	82	-	82	-	-	-	(100.0%)
Other expenditure	20 676	3 585	17.3%	3 626	17.5%	7 211	34.9%	8 186	54.6%	(55.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(7 526)	3 780		(4 873)		(1 093)		(2 964)		
Transfers recognised - capital	-	29	-	28	-	57	-	33	-	(16.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(7 526)	3 809		(4 845)		(1 036)		(2 931)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(7 526)	3 809		(4 845)		(1 036)		(2 931)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(7 526)	3 809		(4 845)		(1 036)		(2 931)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(7 526)	3 809		(4 845)		(1 036)		(2 931)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	93	26	27.5%	35	37.7%	61	65.2%	8	96.5%	315.2%
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	93	26	27.5%	35	37.7%	61	65.2%	8	96.5%	315.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	93	26	27.5%	35	37.7%	61	65.2%	8	96.5%	315.2%
Governance and Administration	85	26	30.1%	35	41.2%	61	71.3%	8	96.5%	315.2%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	52.9%	-
Corporate Services	85	26	30.1%	35	41.2%	61	71.3%	8	98.0%	315.2%
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	8	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	92 883	23 190	25.0%	22 895	24.6%	46 085	49.6%	22 803	44.3%	.4%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	13 640	5 116	37.5%	7 962	58.4%	13 078	95.9%	4 742	41.2%	67.9%
Government - operating	76 353	17 916	23.5%	14 665	19.2%	32 581	42.7%	17 911	45.9%	(18.1%)
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	2 890	158	5.5%	268	9.3%	426	14.7%	150	11.8%	79.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(98 123)	(23 195)	23.6%	(25 175)	25.7%	(48 369)	49.3%	(30 764)	59.4%	(18.2%)
Suppliers and employees	(96 505)	(23 195)	24.0%	(25 175)	26.1%	(48 369)	50.1%	(30 764)	60.3%	(18.2%)
Finance charges	(1 618)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(5 240)	(4)	.1%	(2 280)	43.5%	(2 284)	43.6%	(7 961)	581.9%	(71.4%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	5 891	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	5 891	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(93)	(26)	27.5%	(35)	37.7%	(61)	65.2%	(8)	96.5%	315.2%
Capital assets	(93)	(26)	27.5%	(35)	37.7%	(61)	65.2%	(8)	96.5%	315.2%
Net Cash from/(used) Investing Activities	(93)	(26)	27.5%	(35)	37.7%	(61)	65.2%	5 883	(14 840.2%)	(100.6%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(47)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(47)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(47)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(5 380)	(30)	.6%	(2 315)	43.0%	(2 344)	43.6%	(2 079)	96.0%	11.4%
Cash/cash equivalents at the year begin:	28 591	3 685	12.9%	3 655	12.8%	3 685	12.9%	543	5.2%	572.9%
Cash/cash equivalents at the year end:	23 211	3 655	15.7%	1 341	5.8%	1 341	5.8%	(1 535)	(7.0%)	(187.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6	2.9%	6	2.7%	5	2.6%	189	91.8%	206	20.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	112	13.7%	53	6.5%	41	5.0%	613	74.9%	819	79.9%	-	-	-	-
Total By Income Source	118	11.5%	59	5.7%	46	4.5%	802	78.3%	1 024	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	54	20.4%	25	9.6%	22	8.5%	163	61.6%	265	25.8%	-	-	-	-
Commercial	32	5.0%	16	2.6%	12	2.0%	578	90.4%	639	62.4%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	32	26.2%	17	13.9%	12	9.6%	61	50.4%	121	11.8%	-	-	-	-
Total By Customer Group	118	11.5%	59	5.7%	46	4.5%	802	78.3%	1 024	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	27	100.0%	-	-	-	-	-	-	27	100.0%
Total	27	100.0%	-	-	-	-	-	-	27	100.0%

Contact Details

Municipal Manager	Mr Christiaan Fortuin	027 712 8000
Financial Manager	Mr Rajiv Datadin	027 712 8021

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UBUNTU (NC071)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	126 452	15 978	12.6%	36 592	28.9%	52 571	41.6%	14 237	31.7%	157.0%
Property rates	6 810	878	12.9%	2 452	36.0%	3 330	48.9%	980	128.0%	150.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	11 569	2 098	18.1%	6 765	58.5%	8 862	76.6%	3 474	69.2%	94.7%
Service charges - water revenue	6 687	1 075	16.1%	7 199	107.7%	8 274	123.7%	1 505	38.9%	378.4%
Service charges - sanitation revenue	1 787	545	30.5%	1 925	107.7%	2 470	138.2%	792	95.2%	143.2%
Service charges - refuse revenue	2 357	600	25.4%	2 198	93.2%	2 798	118.7%	900	79.6%	144.2%
Service charges - other	-	-	-	(60)	-	(60)	-	-	-	(100.0%)
Rental of facilities and equipment	414	75	18.0%	192	46.4%	267	64.4%	65	40.6%	197.5%
Interest earned - external investments	215	16	7.5%	178	82.9%	194	90.3%	1	.7%	28 494.2%
Interest earned - outstanding debtors	3 180	542	17.1%	2 050	64.5%	2 592	81.5%	908	68.4%	125.8%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	60 156	13	-	540	.9%	553	.9%	685	1.3%	(21.2%)
Licences and permits	1 130	122	10.8%	393	34.8%	514	45.5%	160	33.0%	145.3%
Agency services	5	1	21.6%	0	10.2%	1	31.8%	1	50.1%	(36.8%)
Transfers recognised - operational	30 585	8 877	29.0%	11 771	38.5%	20 648	67.5%	4 699	44.8%	150.5%
Other own revenue	1 558	1 138	73.0%	990	63.5%	2 128	136.6%	69	22.6%	1 337.6%
Gains on disposal of PPE	-	0	-	-	-	0	-	-	-	-
Operating Expenditure	126 438	12 117	9.6%	40 787	32.3%	52 904	41.8%	6 740	18.7%	505.2%
Employee related costs	30 630	6 871	22.4%	18 056	59.0%	24 928	81.4%	4 853	43.8%	272.1%
Remuneration of councillors	2 862	428	15.0%	1 205	42.1%	1 633	57.0%	437	40.3%	175.4%
Debt impairment	51 844	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 221	-	-	-	-	-	-	-	-	-
Finance charges	1 482	441	29.8%	2 019	136.3%	2 461	166.1%	140	47.2%	1 339.3%
Bulk purchases	14 869	1 876	12.6%	8 243	55.4%	10 119	68.1%	72	21.1%	11 412.8%
Other Materials	-	-	-	66	-	66	-	-	-	(100.0%)
Contracted services	6 360	-	-	-	-	-	-	-	-	-
Transfers and grants	193	115	59.6%	1 717	889.9%	1 832	949.5%	94	29.5%	1 730.1%
Other expenditure	11 977	2 385	19.9%	9 481	79.2%	11 866	99.1%	1 144	43.5%	729.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	14	3 862		(4 195)		(333)		7 497		
Transfers recognised - capital	9 514	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	9 528	3 862		(4 195)		(333)		7 497		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	9 528	3 862		(4 195)		(333)		7 497		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	9 528	3 862		(4 195)		(333)		7 497		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	9 528	3 862		(4 195)		(333)		7 497		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	9 514	1 092	11.5%	2 552	26.8%	3 644	38.3%	1 378	21.1%	85.2%
National Government	9 514	1 092	11.5%	2 313	24.3%	3 405	35.8%	1 124	19.0%	105.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	9 514	1 092	11.5%	2 313	24.3%	3 405	35.8%	1 124	19.0%	105.8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	239	-	239	-	254	-	(5.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	9 514	1 092	11.5%	2 552	26.8%	3 644	38.3%	1 378	21.1%	85.2%
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 514	1 092	11.5%	2 522	26.5%	3 614	38.0%	1 363	25.3%	85.0%
Planning and Development	-	1 092	-	2 522	-	3 614	-	1 363	25.3%	85.0%
Road Transport	9 514	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	30	-	30	-	15	.7%	100.0%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	30	-	30	-	15	-	100.0%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	82 978	9 183	11.1%	21 598	26.0%	30 781	37.1%	3 897	15.6%	454.2%
Property rates, penalties and collection charges	18 379	5 878	32.0%	(218)	(1.2%)	5 660	30.8%	(44)	141.3%	396.2%
Service charges	11 245	2 166	19.3%	5 383	47.9%	7 549	67.1%	2 119	30.9%	154.0%
Other revenue	9 860	335	3.4%	4 179	42.4%	4 514	45.8%	914	5.7%	357.0%
Government - operating	30 585	-	-	11 345	37.1%	11 345	37.1%	-	-	(100.0%)
Government - capital	9 514	-	-	-	-	-	-	-	-	-
Interest	3 395	804	23.7%	908	26.7%	1 712	50.4%	908	87.7%	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(73 502)	(9 465)	12.9%	(3 818)	5.2%	(13 283)	18.1%	3 537	8.6%	(207.9%)
Suppliers and employees	(71 827)	(7 835)	10.9%	(1 803)	2.5%	(9 638)	13.4%	3 385	6.5%	(153.3%)
Finance charges	(1 482)	(1 630)	110.0%	(2 015)	136.0%	(3 645)	245.9%	(5)	307.2%	43 845.1%
Transfers and grants	(193)	-	-	-	-	-	-	157	(86.3%)	(100.0%)
Net Cash from/(used) Operating Activities	9 476	(282)	(3.0%)	17 780	187.6%	17 498	184.7%	7 435	48.5%	139.1%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(9 514)	(1 115)	11.7%	(3 260)	34.3%	(4 374)	46.0%	(3 463)	38.8%	(5.9%)
Capital assets	(9 514)	(1 115)	11.7%	(3 260)	34.3%	(4 374)	46.0%	(3 463)	38.8%	(5.9%)
Net Cash from/(used) Investing Activities	(9 514)	(1 115)	11.7%	(3 260)	34.3%	(4 374)	46.0%	(3 463)	38.5%	(5.9%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	39	-	-	-	-	-	-	-	-	-
Repayment of borrowing	39	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	39	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1	(1 397)	(135 335.3%)	14 520	1 407 016.6%	13 124	1 271 681.3%	3 972	108.5%	265.6%
Cash/cash equivalents at the year begin:	564	336	59.6%	(1 060)	(188.0%)	336	59.6%	(1 060)	(24.2%)	-
Cash/cash equivalents at the year end:	565	(1 060)	(187.7%)	13 460	2 382.2%	13 460	2 382.2%	2 911	296.8%	362.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	732	2.2%	3 032	9.3%	511	1.6%	28 435	86.9%	32 710	44.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	505	9.3%	364	6.7%	284	5.2%	4 283	78.8%	5 437	7.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	578	5.1%	370	3.2%	348	3.0%	10 117	88.6%	11 413	15.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	359	3.6%	307	3.1%	310	3.1%	8 879	90.1%	9 854	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	397	3.2%	349	2.8%	339	2.7%	11 462	91.4%	12 546	17.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21	1.9%	19	1.7%	16	1.4%	1 065	95.0%	1 121	1.5%	-	-	-	-
Total By Income Source	2 592	3.5%	4 441	6.1%	1 808	2.5%	64 240	87.9%	73 081	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	394	8.0%	348	7.0%	333	6.7%	3 880	78.3%	4 955	6.8%	-	-	-	-
Commercial	752	6.3%	1 267	10.6%	361	3.0%	9 541	80.0%	11 920	16.3%	-	-	-	-
Households	1 446	2.6%	2 827	5.0%	1 113	2.0%	50 819	90.4%	56 206	76.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 592	3.5%	4 441	6.1%	1 808	2.5%	64 240	87.9%	73 081	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 555	5.0%	1 666	5.3%	1 584	5.1%	26 538	84.7%	31 343	44.4%
Bulk Water	124	52.5%	112	47.5%	-	-	-	-	236	.3%
PAYE deductions	208	100.0%	-	-	-	-	-	-	208	.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	397	100.0%	-	-	-	-	-	-	397	.6%
Loan repayments	26	100.0%	-	-	-	-	-	-	26	-
Trade Creditors	1 705	4.6%	2 951	8.0%	2 865	7.7%	29 517	79.7%	37 038	52.5%
Auditor-General	26	1.9%	523	39.0%	661	49.3%	131	9.8%	1 341	1.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	4 041	5.7%	5 252	7.4%	5 110	7.2%	56 186	79.6%	70 588	100.0%

Contact Details

Municipal Manager	Mr Xolani Malgas	053 621 0026
Financial Manager	Ms Levona Plaatjies	053 621 0026*201

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UMSOBOMVU (NC072)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	132 237	37 879	28.6%	30 989	23.4%	68 868	52.1%	39 003	64.2%	(20.5%)
Property rates	8 742	3 308	37.8%	1 721	19.7%	5 029	57.5%	1 673	59.7%	2.9%
Property rates - penalties and collection charges	216	56	26.0%	89	41.3%	145	67.3%	50	56.0%	78.3%
Service charges - electricity revenue	35 891	6 197	17.3%	7 313	20.4%	13 510	37.6%	5 521	36.9%	32.4%
Service charges - water revenue	13 945	3 829	27.5%	2 257	16.2%	6 086	43.6%	12 750	125.2%	(82.3%)
Service charges - sanitation revenue	9 000	2 364	26.3%	2 389	26.5%	4 753	52.8%	2 139	51.4%	11.7%
Service charges - refuse revenue	6 737	1 754	26.0%	1 760	26.1%	3 514	52.2%	1 590	50.2%	10.7%
Service charges - other	-	-	-	(93)	-	(93)	-	-	-	(100.0%)
Rental of facilities and equipment	938	67	7.1%	71	7.6%	138	14.7%	276	49.5%	(74.2%)
Interest earned - external investments	422	121	28.7%	119	28.2%	240	56.9%	59	42.4%	101.4%
Interest earned - outstanding debtors	2 047	1 008	49.3%	541	26.4%	1 550	75.7%	420	55.4%	28.9%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	5 586	1 248	22.3%	986	17.6%	2 233	40.0%	1 271	100.0%	(22.5%)
Licences and permits	2 533	679	26.8%	701	27.7%	1 380	54.5%	719	161.7%	(2.5%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	40 925	17 099	41.8%	13 004	31.8%	30 103	73.6%	12 395	74.4%	4.9%
Other own revenue	5 256	149	2.8%	131	2.5%	280	5.3%	141	7.0%	(7.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	153 430	34 480	22.5%	35 711	23.3%	70 191	45.7%	31 807	47.0%	12.3%
Employee related costs	47 216	9 646	20.4%	9 739	20.6%	19 385	41.1%	9 100	44.1%	7.0%
Remuneration of councillors	3 246	808	24.9%	834	25.7%	1 642	50.6%	732	47.3%	14.0%
Debt impairment	6 194	1 549	25.0%	1 549	25.0%	3 098	50.0%	1 306	47.8%	18.6%
Depreciation and asset impairment	29 407	7 370	25.1%	7 370	25.1%	14 740	50.1%	5 958	50.0%	23.7%
Finance charges	310	60	19.4%	52	16.7%	112	36.1%	74	50.0%	(30.2%)
Bulk purchases	22 962	5 958	25.9%	4 634	20.2%	10 592	46.1%	4 280	46.2%	8.3%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	9 537	1 435	15.0%	1 545	16.2%	2 980	31.3%	-	-	(100.0%)
Other expenditure	34 537	7 653	22.2%	9 990	28.9%	17 642	51.1%	10 358	62.0%	(3.6%)
Loss on disposal of PPE	20	-	-	(2)	(8.6%)	(2)	(8.6%)	-	-	(100.0%)
Surplus/(Deficit)	(21 193)	3 399		(4 722)		(1 323)		7 196		
Transfers recognised - capital	28 091	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	6 898	3 399		(4 722)		(1 323)		7 196		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	6 898	3 399		(4 722)		(1 323)		7 196		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	6 898	3 399		(4 722)		(1 323)		7 196		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	6 898	3 399		(4 722)		(1 323)		7 196		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	29 641	5 707	19.3%	7 117	24.0%	12 824	43.3%	14 245	33.4%	(50.0%)
National Government	28 091	5 707	20.3%	7 117	25.3%	12 824	45.7%	14 245	34.4%	(50.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	28 091	5 707	20.3%	7 117	25.3%	12 824	45.7%	14 245	34.4%	(50.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 550	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	29 641	5 707	19.3%	7 117	24.0%	12 824	43.3%	14 245	33.4%	(50.0%)
Governance and Administration	1 550	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 550	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 591	16	.1%	1 049	6.0%	1 066	6.1%	619	88.6%	69.5%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	17 591	16	.1%	1 049	6.0%	1 066	6.1%	619	88.6%	69.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	10 500	5 691	54.2%	6 068	57.8%	11 759	112.0%	13 626	33.5%	(55.5%)
Electricity	10 500	2 378	22.7%	922	8.8%	3 300	31.4%	21	.3%	4 199.4%
Water	-	782	-	3 301	-	4 083	-	13 335	47.9%	(75.2%)
Waste Water Management	-	2 531	-	1 845	-	4 376	-	269	5.3%	585.1%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	151 923	44 228	29.1%	54 853	36.1%	99 081	65.2%	60 989	66.2%	(10.1%)
Property rates, penalties and collection charges	8 958	1 541	17.2%	1 546	17.3%	3 087	34.5%	1 944	40.9%	(20.4%)
Service charges	57 167	9 259	16.2%	9 314	16.3%	18 572	32.5%	8 860	38.0%	5.1%
Other revenue	14 313	11 203	78.3%	9 017	63.0%	20 220	141.3%	2 422	156.0%	272.3%
Government - operating	40 925	17 099	41.8%	13 004	31.8%	30 103	73.6%	12 395	74.4%	4.9%
Government - capital	28 091	5 005	17.8%	21 835	77.7%	26 840	95.5%	35 310	77.7%	(38.2%)
Interest	2 469	121	4.9%	139	5.6%	260	10.5%	59	8.0%	134.9%
Dividends	-	-		-		-		-		
Payments	(117 809)	(43 630)	37.0%	(33 461)	28.4%	(77 091)	65.4%	(28 703)	68.7%	16.6%
Suppliers and employees	(107 962)	(41 996)	38.9%	(31 415)	29.1%	(73 411)	68.0%	(27 393)	72.2%	14.7%
Finance charges	(310)	(60)	19.4%	(52)	16.7%	(112)	36.1%	(74)	50.0%	(30.2%)
Transfers and grants	(9 537)	(1 574)	16.5%	(1 994)	20.9%	(3 568)	37.4%	(1 236)	32.5%	61.4%
Net Cash from/(used) Operating Activities	34 115	598	1.8%	21 392	62.7%	21 990	64.5%	32 286	61.5%	(33.7%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(29 641)	(5 707)	19.3%	(7 117)	24.0%	(12 824)	43.3%	(13 996)	37.8%	(49.1%)
Capital assets	(29 641)	(5 707)	19.3%	(7 117)	24.0%	(12 824)	43.3%	(13 996)	37.8%	(49.1%)
Net Cash from/(used) Investing Activities	(29 641)	(5 707)	19.3%	(7 117)	24.0%	(12 824)	43.3%	(13 996)	37.8%	(49.1%)
Cash Flow from Financing Activities										
Receipts	145	28	19.6%	23	16.2%	52	35.8%	12	31.7%	89.8%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	145	28	19.6%	23	16.2%	52	35.8%	12	31.7%	89.8%
Payments	(800)	(266)	33.3%	(274)	34.3%	(540)	67.5%	(248)	161.5%	10.6%
Repayment of borrowing	(800)	(266)	33.3%	(274)	34.3%	(540)	67.5%	(248)	161.5%	10.6%
Net Cash from/(used) Financing Activities	(655)	(238)	36.3%	(251)	38.3%	(488)	74.6%	(236)	186.7%	6.5%
Net Increase/(Decrease) in cash held	3 819	(5 347)	(140.0%)	14 024	367.2%	8 677	227.2%	18 054	197.0%	(22.3%)
Cash/cash equivalents at the year begin:	23 723	19 248	81.1%	13 901	58.6%	19 248	81.1%	16 434	198.1%	(15.4%)
Cash/cash equivalents at the year end:	27 542	13 901	50.5%	27 925	101.4%	27 925	101.4%	34 488	197.6%	(19.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(225)	(.5%)	1 124	2.7%	908	2.2%	39 543	95.6%	41 350	35.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	3 744	41.1%	570	6.3%	409	4.5%	4 392	48.2%	9 114	7.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	287	2.8%	273	2.7%	229	2.3%	9 313	92.2%	10 101	8.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	617	3.1%	505	2.5%	434	2.2%	18 569	92.3%	20 124	17.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	255	1.1%	405	1.7%	381	1.6%	22 890	95.7%	23 930	20.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(63)	(1.8%)	33	.9%	29	.8%	3 584	100.0%	3 583	3.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	8 690	100.0%	8 690	7.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4)	(33.4%)	1	12.8%	-	-	13	120.5%	11	-	-	-	-	-
Total By Income Source	4 610	3.9%	2 910	2.5%	2 390	2.0%	106 992	91.5%	116 903	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	219	5.8%	506	13.4%	378	10.0%	2 683	70.9%	3 787	3.2%	-	-	-	-
Commercial	3 593	46.8%	249	3.2%	148	1.9%	3 686	48.0%	7 676	6.6%	-	-	-	-
Households	798	.8%	2 154	2.0%	1 865	1.8%	100 623	95.4%	105 440	90.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 610	3.9%	2 910	2.5%	2 390	2.0%	106 992	91.5%	116 903	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2 029	100.0%	-	-	-	-	-	-	2 029	88.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	255	100.0%	-	-	-	-	-	-	255	11.2%
Total	2 284	100.0%	-	-	-	-	-	-	2 284	100.0%

Contact Details

Municipal Manager	Mr Amos China Mpela	051 753 0777
Financial Manager	Mr Dionne Timotheus Visagie	051 753 0777

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: EMTHANJENI (NC073)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	217 580	80 586	37.0%	33 035	15.2%	113 622	52.2%	56 575	57.1%	(41.6%)
Property rates	30 665	18 026	58.8%	2 066	6.7%	20 092	65.5%	3 208	69.9%	(35.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	56 203	14 717	26.2%	12 229	21.8%	26 946	47.9%	11 082	40.7%	10.3%
Service charges - water revenue	25 864	18 703	72.3%	(5 556)	(21.5%)	13 147	50.8%	16 108	87.7%	(134.5%)
Service charges - sanitation revenue	15 972	4 053	25.4%	4 054	25.4%	8 107	50.8%	3 817	51.2%	6.2%
Service charges - refuse revenue	8 226	2 335	28.4%	2 334	28.4%	4 669	56.8%	2 201	49.2%	6.1%
Service charges - other	118	103	87.7%	101	85.8%	205	173.5%	99	84.8%	2.0%
Rental of facilities and equipment	786	209	26.6%	200	25.5%	409	52.1%	206	61.0%	(3.0%)
Interest earned - external investments	806	42	5.2%	5	.7%	47	5.9%	26	7.5%	(78.5%)
Interest earned - outstanding debtors	954	230	24.1%	359	37.7%	589	61.7%	171	30.0%	109.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	6 943	282	4.1%	638	9.2%	920	13.3%	346	19.2%	84.3%
Licences and permits	2 508	99	3.9%	99	4.0%	198	7.9%	81	8.7%	22.6%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	41 210	16 438	39.9%	10 239	24.8%	26 677	64.7%	13 165	73.7%	(22.2%)
Other own revenue	27 195	5 223	19.2%	6 267	23.0%	11 491	42.3%	5 984	45.3%	4.7%
Gains on disposal of PPE	130	126	96.9%	(1)	(.8%)	125	96.1%	82	63.1%	(101.3%)
Operating Expenditure	215 964	50 977	23.6%	46 148	21.4%	97 125	45.0%	41 478	40.8%	11.3%
Employee related costs	69 838	17 872	25.6%	17 908	25.6%	35 780	51.2%	17 183	50.3%	4.2%
Remuneration of councillors	5 046	1 106	21.9%	1 175	23.3%	2 282	45.2%	1 014	44.1%	15.9%
Debt impairment	8 901	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 337	-	-	-	-	-	-	-	-	-
Finance charges	5 468	316	5.8%	343	6.3%	659	12.1%	44	9.5%	680.5%
Bulk purchases	57 123	21 523	37.7%	11 880	20.8%	33 403	58.5%	9 160	55.5%	29.7%
Other Materials	16 771	1 304	7.8%	2 861	17.1%	4 165	24.8%	1 664	30.0%	72.0%
Contracted services	9 846	1 259	12.8%	1 888	19.2%	3 147	32.0%	1 490	32.4%	26.7%
Transfers and grants	-	-	-	-	-	-	-	2 967	50.0%	(100.0%)
Other expenditure	35 634	7 597	21.3%	10 092	28.3%	17 689	49.6%	7 956	30.1%	26.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 616	29 609		(13 112)		16 497		15 097		
Transfers recognised - capital	14 602	-	-	-	-	-	-	-	2.7%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 218	29 609		(13 112)		16 497		15 097		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	16 218	29 609		(13 112)		16 497		15 097		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 218	29 609		(13 112)		16 497		15 097		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 218	29 609		(13 112)		16 497		15 097		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	20 739	3 447	16.6%	2 633	12.7%	6 079	29.3%	3 671	6.9%	(28.3%)
National Government	13 905	714	5.1%	1 877	13.5%	2 591	18.6%	2 894	5.8%	(35.2%)
Provincial Government	-	1 945	-	-	-	1 945	-	675	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	13 905	2 659	19.1%	1 877	13.5%	4 536	32.6%	3 570	8.0%	(47.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 834	788	11.5%	756	11.1%	1 543	22.6%	101	2.9%	645.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	20 739	3 447	16.6%	2 633	12.7%	6 079	29.3%	3 671	6.9%	(28.3%)
Governance and Administration	1 873	-	-	48	2.5%	48	2.5%	57	3.2%	(15.7%)
Executive & Council	137	-	-	16	11.5%	16	11.5%	28	17.9%	(44.6%)
Budget & Treasury Office	1 385	-	-	17	1.2%	17	1.2%	12	1.6%	37.8%
Corporate Services	350	-	-	15	4.2%	15	4.2%	16	3.0%	(5.7%)
Community and Public Safety	434	-	-	-	-	-	-	-	9.5%	-
Community & Social Services	296	-	-	-	-	-	-	-	-	-
Sport And Recreation	75	-	-	-	-	-	-	-	20.0%	-
Public Safety	63	-	-	-	-	-	-	-	11.9%	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 200	2 169	51.6%	1 535	36.5%	3 703	88.2%	679	5.8%	126.1%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	4 200	2 169	51.6%	1 535	36.5%	3 703	88.2%	679	5.8%	126.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	14 232	1 278	9.0%	1 050	7.4%	2 328	16.4%	2 936	7.2%	(64.2%)
Electricity	5 400	1 114	20.6%	1 050	19.5%	2 164	40.1%	345	16.8%	204.1%
Water	7 822	-	-	-	-	-	-	-	.1%	-
Waste Water Management	981	164	16.7%	-	-	164	16.7%	2 590	7.5%	(100.0%)
Waste Management	29	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	219 472	58 892	26.8%	49 237	22.4%	108 129	49.3%	50 419	45.2%	(2.3%)
Property rates, penalties and collection charges	27 999	5 667	20.2%	6 844	24.4%	12 511	44.7%	3 188	76.0%	114.7%
Service charges	99 902	22 450	22.5%	21 977	22.0%	44 428	44.5%	23 156	43.3%	(5.1%)
Other revenue	34 954	5 813	16.6%	7 205	20.6%	13 018	37.2%	6 618	39.5%	8.9%
Government - operating	41 210	16 957	41.1%	8 301	20.1%	25 258	61.3%	13 057	76.2%	(36.4%)
Government - capital	14 602	7 963	54.5%	4 904	33.6%	12 867	88.1%	4 375	16.0%	12.1%
Interest	806	42	5.2%	5	.7%	47	5.9%	26	7.5%	(78.5%)
Dividends	-	-		-		-		-		
Payments	(195 582)	(47 935)	24.5%	(46 148)	23.6%	(94 083)	48.1%	(41 478)	45.1%	11.3%
Suppliers and employees	(190 113)	(47 619)	25.0%	(45 804)	24.1%	(93 423)	49.1%	(38 467)	45.3%	19.1%
Finance charges	(5 468)	(316)	5.8%	(343)	6.3%	(659)	12.1%	(44)	9.5%	680.5%
Transfers and grants	-	-		-		-		(2 967)	50.0%	(100.0%)
Net Cash from/(used) Operating Activities	23 890	10 957	45.9%	3 090	12.9%	14 047	58.8%	8 941	45.5%	(65.4%)
Cash Flow from Investing Activities										
Receipts	130	111	85.6%	(1)	(.8%)	110	84.7%	82	2.8%	(101.3%)
Proceeds on disposal of PPE	130	111	85.6%	(1)	(.8%)	110	84.7%	82	65.7%	(101.3%)
Decrease in non-current debtors	-	-		-		-		-		
Decrease in other non-current receivables	-	-		-		-		-		
Decrease (increase) in non-current investments	-	-		-		-		-		
Payments	(20 739)	(3 447)	16.6%	(2 633)	12.7%	(6 079)	29.3%	(3 671)	7.5%	(28.3%)
Capital assets	(20 739)	(3 447)	16.6%	(2 633)	12.7%	(6 079)	29.3%	(3 671)	7.5%	(28.3%)
Net Cash from/(used) Investing Activities	(20 610)	(3 336)	16.2%	(2 634)	12.8%	(5 969)	29.0%	(3 589)	7.7%	(26.6%)
Cash Flow from Financing Activities										
Receipts	98	25	25.2%	(1)	(.6%)	24	24.6%	16	1.1%	(103.6%)
Short term loans	-	-		-		-		-		
Borrowing long term/refinancing	-	-		-		-		-		
Increase (decrease) in consumer deposits	98	25	25.2%	(1)	(.6%)	24	24.6%	16	42.1%	(103.6%)
Payments	(688)	(334)	48.5%	-	-	(334)	48.5%	(552)	35.0%	(100.0%)
Repayment of borrowing	(688)	(334)	48.5%	-	-	(334)	48.5%	(552)	35.0%	(100.0%)
Net Cash from/(used) Financing Activities	(590)	(309)	52.4%	(1)	.1%	(310)	52.5%	(536)	(125.1%)	(99.9%)
Net Increase/(Decrease) in cash held	2 691	7 312	271.8%	455	16.9%	7 768	288.7%	4 816	(635.9%)	(90.5%)
Cash/cash equivalents at the year begin:	(985)	9 884	(1 003.5%)	17 196	(1 745.9%)	9 884	(1 003.5%)	15 966	44.0%	7.7%
Cash/cash equivalents at the year end:	1 706	17 196	1 008.2%	17 651	1 034.9%	17 651	1 034.9%	20 781	3 426.7%	(15.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	2 116	11.3%	1 614	8.7%	14 922	80.0%	18 651	28.7%	-	-	32 198	172.0%
Trade and Other Receivables from Exchange Transactions - Electric	-	-	4 743	33.1%	1 658	11.6%	7 946	55.4%	14 348	22.1%	-	-	9 570	66.0%
Receivables from Non-exchange Transactions - Property Rates	-	-	897	4.9%	405	2.2%	16 937	92.9%	18 238	28.0%	-	-	13 211	72.0%
Receivables from Exchange Transactions - Waste Water Managem	-	-	934	11.3%	590	7.1%	6 729	81.5%	8 253	12.7%	-	-	18 867	228.0%
Receivables from Exchange Transactions - Waste Management	-	-	466	11.0%	288	6.8%	3 492	82.2%	4 247	6.5%	-	-	9 605	226.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	4 246	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	131	10.2%	116	9.0%	1 040	80.9%	1 286	2.0%	-	-	3 404	264.0%
Total By Income Source	-	-	9 286	14.3%	4 671	7.2%	51 065	78.5%	65 023	100.0%	-	-	91 100	140.0%
Debtors Age Analysis By Customer Group														
Organs of State	-	-	508	10.0%	411	8.1%	4 175	82.0%	5 094	7.8%	-	-	690	13.0%
Commercial	-	-	2 311	39.9%	1 210	20.9%	2 270	39.2%	5 791	8.9%	-	-	2 084	36.0%
Households	-	-	5 960	11.8%	2 750	5.5%	41 595	82.7%	50 306	77.4%	-	-	80 046	159.0%
Other	-	-	506	13.2%	299	7.8%	3 026	79.0%	3 832	5.9%	-	-	8 281	216.0%
Total By Customer Group	-	-	9 286	14.3%	4 671	7.2%	51 065	78.5%	65 023	100.0%	-	-	91 100	140.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 473	81.0%	345	19.0%	-	-	-	-	1 818	26.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5 040	100.0%	-	-	-	-	-	-	5 040	73.5%
Total	6 513	95.0%	345	5.0%	-	-	-	-	6 858	100.0%

Contact Details

Municipal Manager	Mr Isak Visser	053 632 9100
Financial Manager	Mr M F Manuel	053 632 9100

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAREEBERG (NC074)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	60 149	16 706	27.8%	-	-	16 706	27.8%	12 527	53.2%	(100.0%)
Property rates	4 678	4 681	100.1%	-	-	4 681	100.1%	-	101.9%	-
Property rates - penalties and collection charges	190	26	13.5%	-	-	26	13.5%	61	51.0%	(100.0%)
Service charges - electricity revenue	9 374	1 647	17.6%	-	-	1 647	17.6%	2 144	50.5%	(100.0%)
Service charges - water revenue	4 826	743	15.4%	-	-	743	15.4%	1 113	48.7%	(100.0%)
Service charges - sanitation revenue	2 797	498	17.8%	-	-	498	17.8%	658	49.4%	(100.0%)
Service charges - refuse revenue	3 854	644	16.7%	-	-	644	16.7%	894	48.1%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	305	170	55.9%	-	-	170	55.9%	25	36.0%	(100.0%)
Interest earned - external investments	1 297	82	6.3%	-	-	82	6.3%	425	44.7%	(100.0%)
Interest earned - outstanding debtors	3	0	10.1%	-	-	0	10.1%	1	35.6%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	12	1	12.0%	-	-	1	12.0%	2	38.4%	(100.0%)
Licences and permits	7	4	59.0%	-	-	4	59.0%	1	39.2%	(100.0%)
Agency services	103	44	42.8%	-	-	44	42.8%	31	75.6%	(100.0%)
Transfers recognised - operational	23 075	8 151	35.3%	-	-	8 151	35.3%	6 922	65.0%	(100.0%)
Other own revenue	9 627	14	.1%	-	-	14	.1%	252	6.2%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	61 949	7 929	12.8%	-	-	7 929	12.8%	12 564	39.8%	(100.0%)
Employee related costs	21 002	2 519	12.0%	-	-	2 519	12.0%	4 524	48.2%	(100.0%)
Remuneration of councillors	2 499	344	13.8%	-	-	344	13.8%	513	48.8%	(100.0%)
Debt impairment	2 559	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 681	-	-	-	-	-	-	-	-	-
Finance charges	1 073	-	-	-	-	-	-	-	-	-
Bulk purchases	10 676	1 903	17.8%	-	-	1 903	17.8%	2 085	48.4%	(100.0%)
Other Materials	803	25	3.1%	-	-	25	3.1%	491	116.7%	(100.0%)
Contracted services	1 968	186	9.5%	-	-	186	9.5%	208	119.9%	(100.0%)
Transfers and grants	9 191	1 776	19.3%	-	-	1 776	19.3%	2 167	44.4%	(100.0%)
Other expenditure	8 494	1 176	13.8%	-	-	1 176	13.8%	2 575	35.0%	(100.0%)
Loss on disposal of PPE	2	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 800)	8 778		-		8 778		(37)		
Transfers recognised - capital	23 669	59	.3%	-	-	59	.3%	1 641	42.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21 869	8 837		-		8 837		1 605		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	21 869	8 837		-		8 837		1 605		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 869	8 837		-		8 837		1 605		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 869	8 837		-		8 837		1 605		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	23 669	59	.3%	-	-	59	.3%	1 587	42.5%	(100.0%)
National Government	23 669	59	.3%	-	-	59	.3%	1 455	39.7%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	131	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 669	59	.3%	-	-	59	.3%	1 586	42.3%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	1	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	23 669	59	.3%	-	-	59	.3%	1 587	42.5%	(100.0%)
Governance and Administration	-	-	-	-	-	-	-	177	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	177	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 242	21	1.7%	-	-	21	1.7%	352	39.0%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	226	-	(100.0%)
Sport And Recreation	1 242	21	1.7%	-	-	21	1.7%	126	11.5%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 150	38	.9%	-	-	38	.9%	416	68.2%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	4 150	38	.9%	-	-	38	.9%	416	68.2%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	18 277	-	-	-	-	-	-	642	28.6%	(100.0%)
Electricity	1 000	-	-	-	-	-	-	-	-	-
Water	15 000	-	-	-	-	-	-	641	-	(100.0%)
Waste Water Management	2 277	-	-	-	-	-	-	1	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	.1%	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	81 124	19 494	24.0%	-	-	19 494	24.0%	14 023	52.4%	(100.0%)
Property rates, penalties and collection charges	3 434	1 441	42.0%	-	-	1 441	42.0%	884	101.3%	(100.0%)
Service charges	19 804	2 041	10.3%	-	-	2 041	10.3%	2 833	29.0%	(100.0%)
Other revenue	9 972	106	1.1%	-	-	106	1.1%	353	9.5%	(100.0%)
Government - operating	23 075	10 624	46.0%	-	-	10 624	46.0%	6 563	77.4%	(100.0%)
Government - capital	23 669	5 200	22.0%	-	-	5 200	22.0%	2 964	62.6%	(100.0%)
Interest	1 171	82	7.0%	-	-	82	7.0%	425	49.6%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(55 704)	(22 113)	39.7%	-	-	(22 113)	39.7%	(22 892)	86.8%	(100.0%)
Suppliers and employees	(45 437)	(20 340)	44.8%	-	-	(20 340)	44.8%	(20 726)	97.9%	(100.0%)
Finance charges	(1 073)	-	-	-	-	-	-	-	-	-
Transfers and grants	(9 194)	(1 773)	19.3%	-	-	(1 773)	19.3%	(2 167)	44.4%	(100.0%)
Net Cash from/(used) Operating Activities	25 421	(2 619)	(10.3%)	-	-	(2 619)	(10.3%)	(8 869)	(122.5%)	(100.0%)
Cash Flow from Investing Activities										
Receipts	8	15 955	187 923.3%	-	-	15 955	187 923.3%	10 767	287 919.7%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	8	1	9.3%	-	-	1	9.3%	2	59.4%	(100.0%)
Decrease in other non-current receivables	-	3 028	-	-	-	3 028	-	9 719	-	(100.0%)
Decrease (increase) in non-current investments	-	12 926	-	-	-	12 926	-	1 047	-	(100.0%)
Payments	(23 669)	(59)	.3%	-	-	(59)	.3%	(1 586)	41.9%	(100.0%)
Capital assets	(23 669)	(59)	.3%	-	-	(59)	.3%	(1 586)	41.9%	(100.0%)
Net Cash from/(used) Investing Activities	(23 661)	15 895	(67.2%)	-	-	15 895	(67.2%)	9 181	(266.8%)	(100.0%)
Cash Flow from Financing Activities										
Receipts	10	1	6.7%	-	-	1	6.7%	7	121.0%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	10	1	6.7%	-	-	1	6.7%	7	121.0%	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	10	1	6.7%	-	-	1	6.7%	7	121.0%	(100.0%)
Net Increase/(Decrease) in cash held	1 770	13 277	750.1%	-	-	13 277	750.1%	318	351.9%	(100.0%)
Cash/cash equivalents at the year begin:	25 282	23 254	92.0%	-	-	23 254	92.0%	31 044	100.0%	(100.0%)
Cash/cash equivalents at the year end:	27 052	36 531	135.0%	-	-	36 531	135.0%	31 362	124.0%	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr W de Bruin (Willem)	053 382 3012
Financial Manager	Mrs Tharine de Kock (Acting)	053 382 3012

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RENOSTERBERG (NC075)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	50 848	10 739	21.1%	10 562	20.8%	21 301	41.9%	15 858	50.1%	(33.4%)
Property rates	4 428	926	20.9%	1 003	22.6%	1 929	43.6%	361	45.5%	177.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	11 079	923	8.3%	1 501	13.5%	2 424	21.9%	1 029	23.6%	45.9%
Service charges - water revenue	2 700	443	16.4%	818	30.3%	1 261	46.7%	775	63.3%	5.6%
Service charges - sanitation revenue	2 164	306	14.1%	572	26.4%	878	40.6%	305	35.0%	87.3%
Service charges - refuse revenue	941	213	22.7%	396	42.0%	609	64.7%	206	54.6%	92.1%
Service charges - other	-	68	-	-	-	68	-	188	-	(100.0%)
Rental of facilities and equipment	490	60	12.3%	98	20.0%	159	32.4%	68	17.5%	43.6%
Interest earned - external investments	-	-	-	-	-	-	-	-	7.2%	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	12	-	-	-	-	-	-	-	2.4%	-
Licences and permits	1	-	-	-	-	-	-	0	2.3%	(100.0%)
Agency services	74	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	25 395	7 700	30.3%	5 656	22.3%	13 356	52.6%	12 922	81.6%	(56.2%)
Other own revenue	64	99	156.2%	518	815.6%	618	971.7%	3	327.5%	14 925.0%
Gains on disposal of PPE	3 500	-	-	-	-	-	-	-	-	-
Operating Expenditure	50 808	7 805	15.4%	6 496	12.8%	14 300	28.1%	6 991	29.5%	(7.1%)
Employee related costs	17 754	5 687	32.0%	3 757	21.2%	9 444	53.2%	3 351	42.8%	12.1%
Remuneration of councillors	2 350	541	23.0%	678	28.8%	1 219	51.9%	517	45.8%	31.1%
Debt impairment	1 770	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 770	-	-	-	-	-	-	-	21.1%	-
Finance charges	1 573	-	-	-	-	-	-	-	-	-
Bulk purchases	7 939	40	.5%	680	8.6%	720	9.1%	1 316	26.5%	(48.3%)
Other Materials	2 644	203	7.7%	45	1.7%	247	9.3%	309	11.1%	(85.5%)
Contracted services	307	-	-	-	-	-	-	-	-	-
Transfers and grants	4 610	31	.7%	839	18.2%	870	18.9%	1 157	51.9%	(27.5%)
Other expenditure	9 091	1 303	14.3%	498	5.5%	1 801	19.8%	342	19.3%	45.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	41	2 934		4 066		7 001		8 867		
Transfers recognised - capital	9 137	-	-	-	-	-	-	-	34.8%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	9 178	2 934		4 066		7 001		8 867		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	9 178	2 934		4 066		7 001		8 867		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	9 178	2 934		4 066		7 001		8 867		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	9 178	2 934		4 066		7 001		8 867		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	9 137	2 731	29.9%	1 866	20.4%	4 597	50.3%	287	7.9%	551.0%
National Government	9 137	2 731	29.9%	1 866	20.4%	4 597	50.3%	287	7.9%	551.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	9 137	2 731	29.9%	1 866	20.4%	4 597	50.3%	287	7.9%	551.0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	9 137	2 731	29.9%	1 866	20.4%	4 597	50.3%	287	7.9%	551.0%
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 137	2 731	33.6%	1 544	19.0%	4 274	52.5%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	8 137	2 731	33.6%	1 544	19.0%	4 274	52.5%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	1 000	-	-	323	32.3%	323	32.3%	287	52.3%	12.5%
Electricity	1 000	-	-	323	32.3%	323	32.3%	287	52.3%	12.5%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	58 592	10 500	17.9%	4 028	6.9%	14 529	24.8%	17 158	60.2%	(76.5%)
Property rates, penalties and collection charges	4 428	856	19.3%	301	6.8%	1 157	26.1%	299	31.7%	.8%
Service charges	16 948	1 594	9.4%	1 524	9.0%	3 118	18.4%	1 385	34.1%	10.0%
Other revenue	4 084	350	8.6%	203	5.0%	553	13.5%	62	9.0%	230.4%
Government - operating	24 995	7 700	30.8%	1 000	4.0%	8 700	34.8%	12 922	81.6%	(92.3%)
Government - capital	8 137	-	-	1 000	12.3%	1 000	12.3%	2 490	59.9%	(59.8%)
Interest	(0)	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(45 867)	(7 773)	16.9%	(5 617)	12.2%	(13 390)	29.2%	(5 861)	29.8%	(4.2%)
Suppliers and employees	(40 084)	(7 773)	19.4%	(5 617)	14.0%	(13 390)	33.4%	(5 861)	32.0%	(4.2%)
Finance charges	(1 573)	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 210)	-	-	-	-	-	-	-	11.7%	-
Net Cash from/(used) Operating Activities	12 725	2 727	21.4%	(1 588)	(12.5%)	1 139	9.0%	11 297	1 258.6%	(114.1%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(9 137)	(2 731)	29.9%	-	-	(2 731)	29.9%	-	-	-
Capital assets	(9 137)	(2 731)	29.9%	-	-	(2 731)	29.9%	-	-	-
Net Cash from/(used) Investing Activities	(9 137)	(2 731)	29.9%	-	-	(2 731)	29.9%	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3 588	(4)	(.1%)	(1 588)	(44.3%)	(1 592)	(44.4%)	11 297	(164.4%)	(114.1%)
Cash/cash equivalents at the year begin:	-	87	-	83	-	87	-	8 066	62.3%	(99.0%)
Cash/cash equivalents at the year end:	3 588	83	2.3%	(1 505)	(41.9%)	(1 505)	(41.9%)	19 363	(2 590.8%)	(107.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	571	4.4%	225	1.7%	-	-	12 124	93.8%	12 920	23.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	852	4.5%	437	2.3%	-	-	17 845	93.3%	19 134	35.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	353	4.2%	437	5.2%	-	-	7 598	90.6%	8 387	15.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	334	4.6%	146	2.0%	-	-	6 773	93.4%	7 254	13.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	229	5.0%	109	2.4%	-	-	4 204	92.5%	4 542	8.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	43	2.5%	21	1.3%	-	-	1 646	96.3%	1 710	3.2%	-	-	-	-
Total By Income Source	2 381	4.4%	1 376	2.6%	-	-	50 191	93.0%	53 948	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	70	1.8%	248	6.4%	-	-	3 591	91.8%	3 909	7.2%	-	-	-	-
Commercial	251	5.6%	156	3.5%	-	-	4 084	90.9%	4 491	8.3%	-	-	-	-
Households	1 779	4.9%	807	2.2%	-	-	33 508	92.8%	36 095	66.9%	-	-	-	-
Other	281	3.0%	165	1.7%	-	-	9 008	95.3%	9 453	17.5%	-	-	-	-
Total By Customer Group	2 381	4.4%	1 376	2.6%	-	-	50 191	93.0%	53 948	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 310	3.3%	1 269	3.2%	1 236	3.1%	36 035	90.4%	39 850	73.6%
Bulk Water	65	2.9%	27	1.2%	220	9.8%	1 927	86.1%	2 239	4.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	41	14.8%	19	6.7%	148	53.3%	70	25.2%	277	.5%
Auditor-General	1 460	14.5%	649	6.4%	79	.8%	7 896	78.3%	10 083	18.6%
Other	173	10.2%	74	4.4%	829	49.2%	611	36.2%	1 687	3.1%
Total	3 048	5.6%	2 038	3.8%	2 513	4.6%	46 539	86.0%	54 137	100.0%

Contact Details

Municipal Manager	Mr G Veli	053 066 0041/0205
Financial Manager	Mr Disang Molaule	053 663 0041 x 203

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: THEMBELIHLE (NC076)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	58 039	18 090	31.2%	13 921	24.0%	32 011	55.2%	3 704	42.3%	275.9%
Property rates	3 578	3 944	110.2%	(25)	(.7%)	3 920	109.5%	(251)	79.7%	(90.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	11 746	2 991	25.5%	3 034	25.8%	6 025	51.3%	2 675	47.3%	13.4%
Service charges - water revenue	5 062	791	15.6%	938	18.5%	1 729	34.2%	917	35.0%	2.3%
Service charges - sanitation revenue	1 597	728	45.6%	713	44.7%	1 441	90.3%	668	49.1%	6.8%
Service charges - refuse revenue	759	384	50.6%	374	49.3%	758	99.9%	355	46.9%	5.4%
Service charges - other	-	181	-	137	-	318	-	281	-	(51.2%)
Rental of facilities and equipment	325	222	68.2%	243	74.8%	465	143.0%	235	74.3%	3.4%
Interest earned - external investments	333	163	49.1%	122	36.7%	285	85.7%	96	49.0%	27.6%
Interest earned - outstanding debtors	580	34	5.8%	132	22.7%	165	28.5%	30	8.8%	334.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 571	7	.3%	10	.4%	17	.7%	21	.8%	(51.6%)
Licences and permits	287	33	11.4%	63	21.9%	96	33.3%	(1)	-	(6 185.8%)
Agency services	-	73	-	69	-	143	-	55	-	27.0%
Transfers recognised - operational	24 032	8 070	33.6%	7 652	31.8%	15 722	65.4%	(1 105)	41.1%	(792.3%)
Other own revenue	2 169	469	21.6%	458	21.1%	927	42.7%	(272)	40.2%	(268.2%)
Gains on disposal of PPE	5 000	-	-	-	-	-	-	-	-	-
Operating Expenditure	63 600	10 525	16.5%	13 002	20.4%	23 527	37.0%	11 369	54.9%	14.4%
Employee related costs	25 125	6 422	25.6%	6 407	25.5%	12 829	51.1%	6 058	51.4%	5.8%
Remuneration of councillors	3 004	521	17.3%	678	22.6%	1 199	39.9%	571	41.7%	18.8%
Debt impairment	4 012	115	2.9%	22	.6%	137	3.4%	38	646.4%	(41.8%)
Depreciation and asset impairment	7 782	-	-	-	-	-	-	-	-	-
Finance charges	680	344	50.5%	293	43.1%	637	93.6%	140	73.2%	108.8%
Bulk purchases	12 133	34	.3%	113	.9%	148	1.2%	313	3.2%	(63.7%)
Other Materials	1 836	203	11.0%	981	53.4%	1 183	64.5%	255	37.2%	284.4%
Contracted services	221	319	144.1%	405	183.3%	724	327.4%	222	265.6%	82.8%
Transfers and grants	-	1 089	-	1 489	-	2 578	-	1 147	85.8%	29.8%
Other expenditure	8 807	1 479	16.8%	2 614	29.7%	4 093	46.5%	2 626	33.7%	(.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(5 561)	7 564		919		8 484		(7 666)		
Transfers recognised - capital	14 283	-	-	-	-	-	-	5 123	55.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 722	7 564		919		8 484		(2 543)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8 722	7 564		919		8 484		(2 543)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 722	7 564		919		8 484		(2 543)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 722	7 564		919		8 484		(2 543)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	14 323	2 243	15.7%	1 212	8.5%	3 454	24.1%	9 651	73.3%	(87.4%)
National Government	14 283	1 671	11.7%	646	4.5%	2 317	16.2%	6 778	56.3%	(90.5%)
Provincial Government	-	264	-	565	-	830	-	(63)	-	(1 000.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	14 283	1 936	13.6%	1 212	8.5%	3 147	22.0%	6 715	56.3%	(82.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	40	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	307	-	-	-	307	-	2 935	-	(100.0%)
Capital Expenditure Standard Classification	14 323	2 243	15.7%	1 212	8.5%	3 454	24.1%	9 651	73.3%	(87.4%)
Governance and Administration	40	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	40	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 567	1 671	19.5%	646	7.5%	2 317	27.1%	5 023	90.2%	(87.1%)
Planning and Development	8 567	1 671	19.5%	646	7.5%	2 317	27.1%	5 023	90.2%	(87.1%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	5 716	572	10.0%	565	9.9%	1 137	19.9%	4 628	56.1%	(87.8%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	5 716	572	10.0%	565	9.9%	1 137	19.9%	4 628	56.1%	(87.8%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	62 283	22 565	36.2%	24 638	39.6%	47 203	75.8%	22 760	67.4%	8.3%
Property rates, penalties and collection charges	2 505	1 214	48.5%	586	23.4%	1 800	71.9%	939	38.6%	(37.5%)
Service charges	15 428	3 913	25.4%	4 032	26.1%	7 945	51.5%	4 576	53.6%	(11.9%)
Other revenue	5 190	1 251	24.1%	3 563	68.6%	4 814	92.7%	6 273	243.1%	(43.2%)
Government - operating	24 032	13 630	56.7%	13 339	55.5%	26 969	112.2%	1 158	50.5%	1 051.6%
Government - capital	14 283	2 557	17.9%	3 118	21.8%	5 675	39.7%	9 658	56.3%	(67.7%)
Interest	845	-	-	-	-	-	-	156	14.4%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(50 257)	(20 714)	41.2%	(22 364)	44.5%	(43 077)	85.7%	(14 691)	71.9%	52.2%
Suppliers and employees	(49 576)	(19 409)	39.1%	(20 761)	41.9%	(40 169)	81.0%	(13 341)	71.3%	55.6%
Finance charges	(680)	(139)	20.4%	(114)	16.8%	(253)	37.2%	(251)	63.3%	(54.5%)
Transfers and grants	-	(1 166)	-	(1 489)	-	(2 655)	-	(1 098)	96.9%	35.6%
Net Cash from/(used) Operating Activities	12 026	1 851	15.4%	2 275	18.9%	4 126	34.3%	8 069	57.2%	(71.8%)
Cash Flow from Investing Activities										
Receipts	5 000	75	1.5%	84	1.7%	158	3.2%	123	-	(32.1%)
Proceeds on disposal of PPE	5 000	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	75	-	84	-	158	-	85	-	(1.2%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	38	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(14 323)	(2 243)	15.7%	(1 212)	8.5%	(3 454)	24.1%	(9 629)	77.0%	(87.4%)
Capital assets	(14 323)	(2 243)	15.7%	(1 212)	8.5%	(3 454)	24.1%	(9 629)	77.0%	(87.4%)
Net Cash from/(used) Investing Activities	(9 323)	(2 168)	23.3%	(1 128)	12.1%	(3 296)	35.4%	(9 505)	75.7%	(88.1%)
Cash Flow from Financing Activities										
Receipts	-	15	-	48	-	63	-	18	-	173.4%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	15	-	48	-	63	-	18	-	173.4%
Payments	(270)	(410)	151.7%	(179)	66.2%	(588)	217.9%	(149)	46.1%	20.2%
Repayment of borrowing	(270)	(410)	151.7%	(179)	66.2%	(588)	217.9%	(149)	46.1%	20.2%
Net Cash from/(used) Financing Activities	(270)	(395)	146.2%	(131)	48.4%	(525)	194.6%	(131)	38.8%	(.3%)
Net Increase/(Decrease) in cash held	2 433	(712)	(29.2%)	1 016	41.8%	304	12.5%	(1 567)	(25.0%)	(164.8%)
Cash/cash equivalents at the year begin:	9 952	183	1.8%	(529)	(5.3%)	183	1.8%	1 239	5.3%	(142.7%)
Cash/cash equivalents at the year end:	12 385	(529)	(4.3%)	487	3.9%	487	3.9%	(328)	(2.4%)	(248.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	411	3.9%	251	2.4%	181	1.7%	9 629	92.0%	10 472	28.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 276	22.2%	381	6.6%	112	2.0%	3 977	69.2%	5 747	15.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	257	5.4%	149	3.2%	124	2.6%	4 184	88.8%	4 713	12.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	208	2.5%	143	1.7%	112	1.4%	7 815	94.4%	8 278	22.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	104	2.2%	73	1.5%	62	1.3%	4 483	94.9%	4 722	12.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	69	7.4%	49	5.2%	48	5.1%	773	82.3%	939	2.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	60	3.6%	51	3.1%	43	2.6%	1 531	90.8%	1 686	4.6%	-	-	-	-
Total By Income Source	2 384	6.5%	1 097	3.0%	683	1.9%	32 392	88.6%	36 557	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	168	32.1%	123	23.4%	38	7.3%	195	37.2%	523	1.4%	-	-	-	-
Commercial	651	26.6%	146	6.0%	78	3.2%	1 574	64.3%	2 449	6.7%	-	-	-	-
Households	1 267	4.0%	691	2.2%	453	1.4%	29 302	92.4%	31 713	86.8%	-	-	-	-
Other	298	15.9%	138	7.4%	114	6.1%	1 321	70.6%	1 871	5.1%	-	-	-	-
Total By Customer Group	2 384	6.5%	1 097	3.0%	683	1.9%	32 392	88.6%	36 557	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	214	.6%	1 562	4.0%	1 410	3.6%	35 587	91.8%	38 772	76.2%
Bulk Water	63	52.0%	56	46.8%	0	.1%	1	1.1%	121	.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	333	39.9%	158	18.9%	-	-	344	41.2%	834	1.6%
Auditor-General	211	1.9%	853	7.6%	598	5.4%	9 517	85.1%	11 180	22.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	820	1.6%	2 630	5.2%	2 008	3.9%	45 449	89.3%	50 907	100.0%

Contact Details

Municipal Manager	Mr M Mogale	053 203 0008 / 5
Financial Manager	Mr BB Sithole	053 203 0008 / 5

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYATHEMBA (NC077)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	95 321	5 884	6.2%	27 968	29.3%	33 852	35.5%	11 568	50.4%	141.8%
Property rates	10 296	16	.2%	1 165	11.3%	1 181	11.5%	264	159.4%	341.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	16 263	1 403	8.6%	7 487	46.0%	8 890	54.7%	3 979	31.8%	88.2%
Service charges - water revenue	11 406	1 028	9.0%	5 426	47.6%	6 454	56.6%	3 403	81.3%	59.5%
Service charges - sanitation revenue	3 851	751	19.5%	3 458	89.8%	4 209	109.3%	1 910	85.8%	81.0%
Service charges - refuse revenue	1 463	282	19.3%	1 413	96.6%	1 696	115.9%	777	181.4%	81.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	16 638	42	.2%	421	2.5%	462	2.8%	323	58.9%	30.1%
Interest earned - external investments	143	18	12.2%	46	32.2%	64	44.4%	31	13.7%	46.6%
Interest earned - outstanding debtors	1 141	101	8.9%	535	46.9%	636	55.7%	253	34.0%	111.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	459	3	.6%	9	2.0%	12	2.7%	19	11.5%	(49.8%)
Licences and permits	1	6	734.3%	4	546.6%	10	1 280.9%	12	1 779.6%	(65.4%)
Agency services	604	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	30 886	2 010	6.5%	7 001	22.7%	9 011	29.2%	-	9.6%	(100.0%)
Other own revenue	2 170	225	10.4%	1 003	46.2%	1 228	56.6%	598	22.0%	67.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	102 334	9 854	9.6%	33 451	32.7%	43 306	42.3%	23 805	47.6%	40.5%
Employee related costs	39 936	2 938	7.4%	15 694	39.3%	18 632	46.7%	7 996	37.8%	96.3%
Remuneration of councillors	3 096	217	7.0%	1 161	37.5%	1 379	44.5%	756	57.0%	53.6%
Debt impairment	7 705	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	13 069	-	-	-	-	-	-	-	-	-
Finance charges	867	149	17.2%	448	51.7%	597	68.9%	92	16.1%	385.9%
Bulk purchases	19 059	2 469	13.0%	6 480	34.0%	8 949	47.0%	6 872	90.3%	(5.7%)
Other Materials	-	499	-	932	-	1 431	-	685	-	36.2%
Contracted services	3 833	1 077	28.1%	1 072	28.0%	2 149	56.1%	955	72.8%	12.2%
Transfers and grants	49	1 322	2 704.0%	5 471	11 191.3%	6 793	13 895.3%	3 473	12 795.7%	57.5%
Other expenditure	14 721	1 183	8.0%	2 193	14.9%	3 376	22.9%	2 976	27.6%	(26.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(7 013)	(3 970)		(5 484)		(9 454)		(12 237)		
Transfers recognised - capital	24 379	-	-	-	-	-	-	8 049	187.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	17 366	(3 970)		(5 484)		(9 454)		(4 188)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	17 366	(3 970)		(5 484)		(9 454)		(4 188)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 366	(3 970)		(5 484)		(9 454)		(4 188)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 366	(3 970)		(5 484)		(9 454)		(4 188)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	25 579	-	-	-	-	-	-	3 847	74.6%	(100.0%)
National Government	24 379	-	-	-	-	-	-	3 847	74.6%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	24 379	-	-	-	-	-	-	3 847	74.6%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 200	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	25 579	-	-	-	-	-	-	3 847	74.6%	(100.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	1 943	201.3%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	1 943	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 405	-	-	-	-	-	-	943	55.8%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	7 405	-	-	-	-	-	-	943	55.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	18 174	-	-	-	-	-	-	961	70.0%	(100.0%)
Electricity	5 000	-	-	-	-	-	-	-	-	-
Water	11 200	-	-	-	-	-	-	961	70.0%	(100.0%)
Waste Water Management	1 974	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	103 778	5 786	5.6%	21 728	20.9%	27 514	26.5%	19 010	60.8%	14.3%
Property rates, penalties and collection charges	12 189	12	.1%	428	3.5%	440	3.6%	(344)	101.2%	(224.4%)
Service charges	25 950	3 464	13.4%	10 487	40.4%	13 952	53.8%	10 068	70.6%	4.2%
Other revenue	19 087	199	1.0%	1 066	5.6%	1 265	6.6%	952	22.3%	11.9%
Government - operating	31 159	2 010	6.5%	7 451	23.9%	9 461	30.4%	-	9.6%	(100.0%)
Government - capital	14 379	-	-	1 970	13.7%	1 970	13.7%	8 049	187.9%	(75.5%)
Interest	1 015	101	10.0%	326	32.1%	427	42.1%	284	29.5%	14.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(83 658)	(9 866)	11.8%	(25 665)	30.7%	(35 531)	42.5%	(23 841)	57.3%	7.6%
Suppliers and employees	(82 947)	(8 395)	10.1%	(21 048)	25.4%	(29 444)	35.5%	(20 275)	49.7%	3.8%
Finance charges	(662)	(149)	22.5%	(633)	95.6%	(782)	118.1%	(92)	16.0%	586.1%
Transfers and grants	(49)	(1 322)	2 703.8%	(3 983)	8 148.1%	(5 305)	10 851.8%	(3 473)	12 847.9%	14.7%
Net Cash from/(used) Operating Activities	20 120	(4 080)	(20.3%)	(3 937)	(19.6%)	(8 016)	(39.8%)	(4 831)	106.3%	(18.5%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(14 379)	-	-	-	-	-	-	-	-	-
Capital assets	(14 379)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(14 379)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	5 741	(4 080)	(71.1%)	(3 937)	(68.6%)	(8 016)	(139.6%)	(4 831)	(166.9%)	(18.5%)
Cash/cash equivalents at the year begin:	-	-	-	(4 080)	-	-	-	9 715	395.0%	(142.0%)
Cash/cash equivalents at the year end:	5 741	(4 080)	(71.1%)	(8 016)	(139.6%)	(8 016)	(139.6%)	4 884	(114.3%)	(264.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	809	2.1%	1 301	3.3%	37 041	94.6%	39 152	57.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	1 338	25.2%	425	8.0%	3 537	66.7%	5 300	7.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	0	-	41	.5%	7 575	99.5%	7 616	11.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	224	2.2%	236	2.3%	9 857	95.5%	10 318	15.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	63	1.8%	98	2.8%	3 304	95.3%	3 465	5.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	8	12.2%	0	.6%	54	87.1%	62	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	72	2.9%	80	3.2%	2 338	93.9%	2 490	3.6%	-	-	-	-
Total By Income Source	-	-	2 514	3.7%	2 182	3.2%	63 706	93.1%	68 402	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	175	9.9%	208	11.7%	1 387	78.4%	1 770	2.6%	-	-	-	-
Commercial	-	-	1 252	42.5%	183	6.2%	1 514	51.3%	2 950	4.3%	-	-	-	-
Households	-	-	2 799	4.3%	1 792	2.7%	60 805	93.0%	65 395	95.6%	-	-	-	-
Other	-	-	(1 713)	100.0%	-	-	-	-	(1 713)	(2.5%)	-	-	-	-
Total By Customer Group	-	-	2 514	3.7%	2 182	3.2%	63 706	93.1%	68 402	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 876	9.9%	-	-	3 117	16.4%	13 956	73.7%	18 949	42.3%
Bulk Water	70	2.0%	76	2.2%	133	3.9%	3 142	91.9%	3 421	7.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	(378)	(5.8%)	1 030	15.9%	632	9.7%	5 210	80.2%	6 494	14.5%
Other	1	-	-	-	1 469	9.2%	14 460	90.8%	15 930	35.6%
Total	1 568	3.5%	1 106	2.5%	5 351	11.9%	36 769	82.1%	44 794	100.0%

Contact Details

Municipal Manager	Mr J Alexandra (Johnny)	053 353 5300
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYANCUMA (NC078)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	119 417	40 269	33.7%	25 299	21.2%	65 569	54.9%	23 721	46.1%	6.7%
Property rates	11 016	9 469	86.0%	87	.8%	9 556	86.8%	540	99.4%	(83.9%)
Property rates - penalties and collection charges	-	-		-		-		-	-	-
Service charges - electricity revenue	37 868	6 774	17.9%	6 994	18.5%	13 767	36.4%	6 219	31.5%	12.5%
Service charges - water revenue	13 609	1 113	8.2%	1 809	13.3%	2 922	21.5%	1 294	17.0%	39.8%
Service charges - sanitation revenue	2 946	2 205	74.8%	1 609	54.6%	3 814	129.5%	1 590	52.1%	1.2%
Service charges - refuse revenue	2 864	1 704	59.5%	1 240	43.3%	2 944	102.8%	1 343	43.1%	(7.6%)
Service charges - other	175	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	248	82	33.2%	82	32.9%	164	66.1%	104	35.6%	(21.6%)
Interest earned - external investments	100	13	13.3%	29	28.7%	42	42.0%	59	13.7%	(51.2%)
Interest earned - outstanding debtors	700	150	21.5%	105	14.9%	255	36.4%	240	60.5%	(56.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 000	(31)	(1.0%)	52	1.7%	21	.7%	43	2.0%	19.8%
Licences and permits	80	312	389.5%	124	155.0%	436	544.5%	68	74.3%	83.2%
Agency services	800	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	45 393	17 297	38.1%	12 953	28.5%	30 250	66.6%	12 119	65.0%	6.9%
Other own revenue	618	1 180	191.0%	216	35.0%	1 397	226.0%	103	68.0%	110.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	147 828	33 326	22.5%	35 134	23.8%	68 460	46.3%	33 650	34.2%	4.4%
Employee related costs	45 653	11 838	25.9%	13 527	29.6%	25 365	55.6%	16 993	51.7%	(20.4%)
Remuneration of councillors	3 341	861	25.8%	939	28.1%	1 800	53.9%	1 063	58.8%	(11.6%)
Debt impairment	13 864	(18)	(.1%)	-	-	(18)	(.1%)	-	-	-
Depreciation and asset impairment	14 610	-	-	-	-	-	-	-	-	-
Finance charges	1 836	2 443	133.1%	3 223	175.5%	5 666	308.6%	1 386	317.9%	132.6%
Bulk purchases	36 900	10 928	29.6%	8 857	24.0%	19 784	53.6%	6 814	32.1%	30.0%
Other Materials	-	652	-	579	-	1 231	-	789	-	(26.7%)
Contracted services	1 800	1 930	107.2%	2 395	133.1%	4 325	240.3%	1 920	178.2%	24.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	29 824	4 692	15.7%	5 615	18.8%	10 307	34.6%	4 684	29.3%	19.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(28 411)	6 943		(9 835)		(2 892)		(9 928)		
Transfers recognised - capital	20 051	-	-	-	-	-	-	-	9.8%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(8 360)	6 943		(9 835)		(2 892)		(9 928)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(8 360)	6 943		(9 835)		(2 892)		(9 928)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(8 360)	6 943		(9 835)		(2 892)		(9 928)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(8 360)	6 943		(9 835)		(2 892)		(9 928)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	20 631	6 120	29.7%	7 066	34.2%	13 186	63.9%	15 567	72.8%	(54.6%)
National Government	20 431	6 120	30.0%	7 066	34.6%	13 186	64.5%	13 896	70.4%	(49.2%)
Provincial Government	200	-	-	-	-	-	-	1 457	372.7%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	20 631	6 120	29.7%	7 066	34.2%	13 186	63.9%	15 353	78.0%	(54.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	214	74.9%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	20 631	6 120	29.7%	7 066	34.2%	13 186	63.9%	15 567	72.8%	(54.6%)
Governance and Administration	180	-	-	-	-	-	-	214	19.4%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	180	-	-	-	-	-	-	214	184.4%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	600	-	-	-	-	-	-	-	-	-
Community & Social Services	600	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 851	-	-	663	4.2%	663	4.2%	8 143	93.6%	(91.9%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	15 851	-	-	663	4.2%	663	4.2%	8 143	93.6%	(91.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	4 000	6 120	153.0%	6 403	160.1%	12 523	313.1%	7 210	69.3%	(11.2%)
Electricity	4 000	2 201	55.0%	1 782	44.6%	3 983	99.6%	956	60.5%	86.5%
Water	-	3 919	-	4 621	-	8 540	-	4 798	97.2%	(3.7%)
Waste Water Management	-	-	-	-	-	-	-	1 457	32.2%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	137 742	33 700	24.5%	43 643	31.7%	77 343	56.2%	37 564	46.6%	16.2%
Property rates, penalties and collection charges	8 813	616	7.0%	3 600	40.8%	4 215	47.8%	2 814	50.1%	27.9%
Service charges	52 246	7 820	15.0%	9 189	17.6%	17 008	32.6%	8 677	26.1%	5.9%
Other revenue	10 579	1 544	14.6%	474	4.5%	2 018	19.1%	318	10.5%	49.0%
Government - operating	45 393	21 307	46.9%	12 953	28.5%	34 260	75.5%	13 012	76.6%	(.5%)
Government - capital	20 051	2 250	11.2%	17 294	86.3%	19 544	97.5%	12 445	53.4%	39.0%
Interest	660	164	24.8%	133	20.2%	297	45.0%	299	37.3%	(55.3%)
Dividends	-	-		-		-		-		
Payments	(125 113)	(32 174)	25.7%	(28 738)	23.0%	(60 912)	48.7%	(24 983)	30.9%	15.0%
Suppliers and employees	(123 914)	(29 731)	24.0%	(25 516)	20.6%	(55 246)	44.6%	(23 597)	35.1%	8.1%
Finance charges	(1 199)	(2 443)	203.8%	(3 223)	268.8%	(5 666)	472.6%	(1 386)	13.3%	132.6%
Transfers and grants	-	-		-		-		-		
Net Cash from/(used) Operating Activities	12 629	1 526	12.1%	14 904	118.0%	16 430	130.1%	12 581	(66.3%)	18.5%
Cash Flow from Investing Activities										
Receipts	-	(2 003)	-	2 319	-	316	-	(549)	11.3%	(522.6%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	(2 003)	-	2 319	-	316	-	(549)	11.3%	(522.6%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(20 631)	(5 905)	28.6%	(8 095)	39.2%	(14 000)	67.9%	(14 198)	52.2%	(43.0%)
Capital assets	(20 631)	(5 905)	28.6%	(8 095)	39.2%	(14 000)	67.9%	(14 198)	52.2%	(43.0%)
Net Cash from/(used) Investing Activities	(20 631)	(7 908)	38.3%	(5 776)	28.0%	(13 684)	66.3%	(14 747)	117.8%	(60.8%)
Cash Flow from Financing Activities										
Receipts	6	(6)	(92.9%)	(5)	(88.0%)	(11)	(181.0%)	4	.4%	(223.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	6	(6)	(92.9%)	(5)	(88.0%)	(11)	(181.0%)	4	83.0%	(223.7%)
Payments	(1 522)	(224)	14.7%	(181)	11.9%	(404)	26.6%	(207)	45.5%	(12.9%)
Repayment of borrowing	(1 522)	(224)	14.7%	(181)	11.9%	(404)	26.6%	(207)	45.5%	(12.9%)
Net Cash from/(used) Financing Activities	(1 516)	(229)	15.1%	(186)	12.3%	(415)	27.4%	(203)	(10.9%)	(8.5%)
Net Increase/(Decrease) in cash held	(9 518)	(6 612)	69.5%	8 942	(94.0%)	2 330	(24.5%)	(2 369)	(.2%)	(477.5%)
Cash/cash equivalents at the year begin:	(32 673)	(627)	1.9%	(7 239)	22.2%	(627)	1.9%	4 605	22.0%	(257.2%)
Cash/cash equivalents at the year end:	(42 191)	(7 239)	17.2%	1 703	(4.0%)	1 703	(4.0%)	2 236	(8.8%)	(23.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 524	5.6%	1 058	3.9%	738	2.7%	24 125	87.9%	27 446	36.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 410	26.5%	426	8.0%	285	5.4%	3 200	60.1%	5 322	7.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	473	4.4%	468	4.4%	131	1.2%	9 681	90.0%	10 753	14.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	625	4.0%	466	3.0%	426	2.7%	14 135	90.3%	15 652	21.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	483	3.6%	395	3.0%	365	2.8%	12 038	90.6%	13 282	17.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	38	5.5%	29	4.2%	37	5.4%	589	84.9%	693	.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20	1.3%	20	1.3%	19	1.3%	1 444	96.1%	1 503	2.0%	-	-	-	-
Total By Income Source	4 575	6.1%	2 863	3.8%	2 002	2.7%	65 211	87.4%	74 651	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	359	20.8%	96	5.6%	85	4.9%	1 186	68.7%	1 725	2.3%	-	-	-	-
Commercial	1 432	14.2%	786	7.8%	367	3.6%	7 516	74.4%	10 101	13.5%	-	-	-	-
Households	2 784	4.4%	1 981	3.2%	1 551	2.5%	56 509	89.9%	62 825	84.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 575	6.1%	2 863	3.8%	2 002	2.7%	65 211	87.4%	74 651	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	4 188	5.7%	4 594	6.3%	-	-	64 516	88.0%	73 297	90.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	192	16.6%	385	33.3%	-	-	581	50.1%	1 158	1.4%
Auditor-General	1 050	15.1%	82	1.2%	714	10.3%	5 091	73.4%	6 937	8.5%
Other	-	-	-	-	-	-	-	-	-	-
Total	5 431	6.7%	5 061	6.2%	714	.9%	70 187	86.2%	81 393	100.0%

Contact Details

Municipal Manager	Mr H F Nel	053 298 1810
Financial Manager	Ms CC ZEALAND	053 298 1810

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PIXLEY KA SEME (NC) (DC7)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	46 864	14 784	31.5%	15 058	32.1%	29 842	63.7%	16 229	65.1%	(7.2%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	25	-	25	-	50	-	38	-	(33.5%)
Interest earned - external investments	208	73	35.4%	106	51.0%	179	86.4%	124	163.1%	(14.6%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	13	-	103	-	115	-	-	40.0%	(100.0%)
Transfers recognised - operational	42 117	13 718	32.6%	13 951	33.1%	27 670	65.7%	13 899	65.7%	.4%
Other own revenue	4 539	955	21.0%	873	19.2%	1 828	40.3%	2 169	53.7%	(59.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	51 274	11 340	22.1%	11 958	23.3%	23 297	45.4%	11 726	46.4%	2.0%
Employee related costs	28 259	7 007	24.8%	7 261	25.7%	14 269	50.5%	6 367	48.0%	14.0%
Remuneration of councillors	3 893	871	22.4%	990	25.4%	1 861	47.8%	883	46.7%	12.0%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 000	-	-	-	-	-	-	-	-	-
Finance charges	100	41	40.9%	26	25.9%	67	66.8%	42	6.5%	(38.3%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	155	31	20.0%	35	22.4%	66	42.4%	70	38.6%	(50.4%)
Contracted services	1 400	123	8.8%	(353)	(25.2%)	(230)	(16.4%)	477	159.2%	(174.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	15 339	3 266	21.3%	3 999	26.1%	7 265	47.4%	3 887	66.9%	2.9%
Loss on disposal of PPE	129	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(4 410)	3 445		3 100		6 545		4 503		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(4 410)	3 445		3 100		6 545		4 503		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(4 410)	3 445		3 100		6 545		4 503		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(4 410)	3 445		3 100		6 545		4 503		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(4 410)	3 445		3 100		6 545		4 503		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	0	-	-	1	98 200.0%	1	98 200.0%	-	-	(100.0%)
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	0	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	1	-	1	-	-	-	(100.0%)
Capital Expenditure Standard Classification	0	-	-	1	98 200.0%	1	98 200.0%	-	-	(100.0%)
Governance and Administration	-	-	-	1	-	1	-	-	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	1	-	1	-	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	0	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	46 864	14 784	31.5%	15 058	32.1%	29 842	63.7%	16 230	68.1%	(7.2%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	4 539	992	21.9%	1 001	22.0%	1 993	43.9%	2 206	99.6%	(54.6%)
Government - operating	42 117	13 718	32.6%	13 951	33.1%	27 670	65.7%	13 899	65.7%	.4%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	208	73	35.4%	106	51.0%	179	86.4%	124	163.1%	(14.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(50 731)	(43 971)	86.7%	(36 481)	71.9%	(80 453)	158.6%	(29 358)	93.6%	24.3%
Suppliers and employees	(50 631)	(43 930)	86.8%	(36 456)	72.0%	(80 386)	158.8%	(29 316)	99.5%	24.4%
Finance charges	(100)	(41)	40.9%	(26)	25.9%	(67)	66.8%	(42)	58.9%	(38.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(3 867)	(29 187)	754.7%	(21 424)	554.0%	(50 611)	1 308.7%	(13 128)	821.9%	63.2%
Cash Flow from Investing Activities										
Receipts	-	30 600	-	20 620	-	51 220	-	13 359	-	54.3%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	1 657	-	(235)	-	1 422	-	263	-	(189.2%)
Decrease in other non-current receivables	-	18 058	-	20 564	-	38 623	-	8 972	-	129.2%
Decrease (increase) in non-current investments	-	10 885	-	290	-	11 176	-	4 125	-	(93.0%)
Payments	-	-	-	-	-	-	-	(1)	-	(100.0%)
Capital assets	-	-	-	-	-	-	-	(1)	-	(100.0%)
Net Cash from/(used) Investing Activities	-	30 600	-	20 620	-	51 220	-	13 359	-	54.4%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(695)	(167)	24.1%	(273)	39.3%	(440)	63.4%	(155)	40.8%	75.7%
Repayment of borrowing	(695)	(167)	24.1%	(273)	39.3%	(440)	63.4%	(155)	40.8%	75.7%
Net Cash from/(used) Financing Activities	(695)	(167)	24.1%	(273)	39.3%	(440)	63.4%	(155)	40.8%	75.7%
Net Increase/(Decrease) in cash held	(4 562)	1 246	(27.3%)	(1 077)	23.6%	169	(3.7%)	75	(16.1%)	(1 531.9%)
Cash/cash equivalents at the year begin:	3 472	98	2.8%	1 344	38.7%	98	2.8%	276	-	386.1%
Cash/cash equivalents at the year end:	(1 090)	1 344	(123.3%)	267	(24.5%)	267	(24.5%)	352	50.7%	(24.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	31	2.2%	-	-	-	-	1 391	97.8%	1 422	100.0%	-	-	-	-
Total By Income Source	31	2.2%	-	-	-	-	1 391	97.8%	1 422	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	23	1.6%	-	-	-	-	1 391	98.4%	1 414	99.4%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8	100.0%	-	-	-	-	-	-	8	.6%	-	-	-	-
Total By Customer Group	31	2.2%	-	-	-	-	1 391	97.8%	1 422	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	221	12.6%	656	37.4%	512	29.1%	367	20.9%	1 755	100.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	221	12.6%	656	37.4%	512	29.1%	367	20.9%	1 755	100.0%

Contact Details

Municipal Manager	Mr Rodney Eric Pieterse	053 631 0891
Financial Manager	Mr Bradley F James	053 631 0891

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: !KAI! GARIB (NC082)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	179 519	66 592	37.1%	49 032	27.3%	115 624	64.4%	30 683	76.4%	59.8%
Property rates	24 019	16 916	70.4%	(457)	(1.9%)	16 458	68.5%	(297)	182.2%	53.9%
Property rates - penalties and collection charges	2 200	-	-	1 412	64.2%	1 412	64.2%	(4 489)	180.8%	(131.5%)
Service charges - electricity revenue	60 697	14 313	23.6%	16 163	26.6%	30 476	50.2%	10 877	57.0%	48.6%
Service charges - water revenue	6 685	3 216	48.1%	3 812	57.0%	7 028	105.1%	2 384	52.9%	59.9%
Service charges - sanitation revenue	6 885	2 296	33.3%	2 290	33.3%	4 586	66.6%	1 327	50.1%	72.6%
Service charges - refuse revenue	5 361	1 596	29.8%	1 635	30.5%	3 231	60.3%	923	54.3%	77.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	262	97	37.1%	54	20.6%	151	57.8%	31	81.5%	74.8%
Interest earned - external investments	200	1	.6%	173	86.3%	174	86.9%	43	39.8%	300.3%
Interest earned - outstanding debtors	11 000	3 058	27.8%	2 951	26.8%	6 009	54.6%	5 652	19.2%	(47.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	97	8	7.9%	13	13.7%	21	21.6%	17	42.7%	(20.7%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	422	1 754	416.2%	550	130.5%	2 304	546.7%	983	39.0%	(44.0%)
Transfers recognised - operational	60 797	23 078	38.0%	20 272	33.3%	43 350	71.3%	13 113	70.7%	54.6%
Other own revenue	895	259	28.9%	164	18.3%	423	47.3%	120	26.3%	36.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	194 538	52 282	26.9%	55 249	28.4%	107 531	55.3%	23 469	40.6%	135.4%
Employee related costs	93 038	22 133	23.8%	27 011	29.0%	49 145	52.8%	18 690	54.2%	44.5%
Remuneration of councillors	6 037	1 525	25.3%	1 526	25.3%	3 051	50.5%	915	44.8%	66.8%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	1 340	-	18	-	1 358	-	3 799	269.4%	(99.5%)
Bulk purchases	55 698	13 346	24.0%	12 610	22.6%	25 956	46.6%	(8 617)	10.4%	(246.3%)
Other Materials	2 094	699	33.4%	1 143	54.6%	1 841	87.9%	506	34.6%	125.6%
Contracted services	13 960	3 511	25.1%	2 446	17.5%	5 957	42.7%	2 671	78.7%	(8.4%)
Transfers and grants	6 830	3 629	53.1%	4 633	67.8%	8 262	121.0%	1 603	95.8%	189.1%
Other expenditure	16 882	6 099	36.1%	5 862	34.7%	11 961	70.9%	3 902	48.5%	50.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(15 019)	14 311		(6 217)		8 093		7 214		
Transfers recognised - capital	23 395	15 686	67.0%	6 349	27.1%	22 035	94.2%	7 517	40.1%	(15.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 376	29 997		132		30 128		14 731		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8 376	29 997		132		30 128		14 731		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 376	29 997		132		30 128		14 731		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 376	29 997		132		30 128		14 731		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	23 395	8 187	35.0%	6 781	29.0%	14 969	64.0%	1 995	13.9%	239.9%
National Government	23 395	7 444	31.8%	6 781	29.0%	14 226	60.8%	1 995	13.9%	239.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 395	7 444	31.8%	6 781	29.0%	14 226	60.8%	1 995	13.9%	239.9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	726	-	-	-	726	-	-	-	-
Public contributions and donations	-	18	-	-	-	18	-	-	-	-
Capital Expenditure Standard Classification	23 395	8 187	35.0%	6 781	29.0%	14 969	64.0%	1 995	13.9%	239.9%
Governance and Administration	-	272	-	203	-	475	-	45	-	352.7%
Executive & Council	-	42	-	20	-	62	-	-	-	(100.0%)
Budget & Treasury Office	-	189	-	26	-	215	-	43	-	(39.0%)
Corporate Services	-	42	-	156	-	198	-	2	-	8 986.5%
Community and Public Safety	-	77	-	2 957	-	3 035	-	-	-	(100.0%)
Community & Social Services	-	77	-	2 605	-	2 682	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	352	-	352	-	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	270	-	124	-	394	-	1 271	49.6%	(90.2%)
Planning and Development	-	270	-	14	-	284	-	-	3.4%	(100.0%)
Road Transport	-	-	-	111	-	111	-	1 271	600.8%	(91.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	23 395	7 568	32.3%	3 497	14.9%	11 065	47.3%	680	5.8%	414.5%
Electricity	-	180	-	148	-	328	-	35	-	326.3%
Water	23 395	7 388	31.6%	3 349	14.3%	10 736	45.9%	362	3.9%	826.2%
Waste Water Management	-	-	-	-	-	-	-	82	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	202	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	202 914	82 282	40.5%	69 959	34.5%	152 240	75.0%	47 651	89.3%	46.8%
Property rates, penalties and collection charges	26 219	16 916	64.5%	8 586	32.7%	25 502	97.3%	(4 825)	839.8%	(277.9%)
Service charges	79 628	21 425	26.9%	30 330	38.1%	51 755	65.0%	23 761	65.2%	27.6%
Other revenue	1 675	2 118	126.4%	1 298	77.5%	3 415	203.9%	1 440	44.2%	(9.9%)
Government - operating	60 797	23 078	38.0%	20 272	33.3%	43 350	71.3%	13 113	69.5%	54.6%
Government - capital	23 395	15 686	67.0%	6 349	27.1%	22 035	94.2%	7 517	41.7%	(15.5%)
Interest	11 200	3 059	27.3%	3 124	27.9%	6 183	55.2%	6 645	31.5%	(53.0%)
Dividends	-	-		-		-		-	-	
Payments	(178 551)	(52 563)	29.4%	(55 289)	31.0%	(107 852)	60.4%	(95 004)	77.2%	(41.8%)
Suppliers and employees	(171 721)	(47 594)	27.7%	(50 637)	29.5%	(98 231)	57.2%	(86 979)	73.2%	(41.8%)
Finance charges	-	(1 340)	-	(18)	-	(1 358)	-	(3 812)	270.1%	(99.5%)
Transfers and grants	(6 830)	(3 629)	53.1%	(4 633)	67.8%	(8 263)	121.0%	(4 213)	141.4%	10.0%
Net Cash from/(used) Operating Activities	24 363	29 719	122.0%	14 670	60.2%	44 389	182.2%	(47 353)	(524.0%)	(131.0%)
Cash Flow from Investing Activities										
Receipts	67	229	342.2%	60	89.1%	289	431.3%	11 729	1 888.1%	(99.5%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	229	-	60	-	289	-	11 974	1 932.6%	(99.5%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	67	-	-	-	-	-	-	(245)	-	(100.0%)
Payments	-	(4 382)	-	(6 189)	-	(10 572)	-	116 242	(146.0%)	(105.3%)
Capital assets	-	(4 382)	-	(6 189)	-	(10 572)	-	116 242	(146.0%)	(105.3%)
Net Cash from/(used) Investing Activities	67	(4 153)	(6 200.6%)	(6 130)	(9 151.7%)	(10 283)	(15 352.4%)	127 972	(160.2%)	(104.8%)
Cash Flow from Financing Activities										
Receipts	-	(5)	-	(4)	-	(9)	-	(4 606)	(5 688.6%)	(99.9%)
Short term loans	-	-	-	-	-	-	-	1 255	10 815.9%	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	(4 245)	-	(100.0%)
Increase (decrease) in consumer deposits	-	(5)	-	(4)	-	(9)	-	(1 615)	(1 598.2%)	(99.7%)
Payments	-	(1 282)	-	-	-	(1 282)	-	(6 681)	1 367.4%	(100.0%)
Repayment of borrowing	-	(1 282)	-	-	-	(1 282)	-	(6 681)	1 367.4%	(100.0%)
Net Cash from/(used) Financing Activities	-	(1 287)	-	(4)	-	(1 291)	-	(11 287)	5 008.7%	(100.0%)
Net Increase/(Decrease) in cash held	24 430	24 278	99.4%	8 536	34.9%	32 815	134.3%	69 332	(162.9%)	(87.7%)
Cash/cash equivalents at the year begin:	11 466	1 204	10.5%	25 483	222.2%	1 204	10.5%	66 132	-	(61.5%)
Cash/cash equivalents at the year end:	35 896	25 483	71.0%	34 019	94.8%	34 019	94.8%	135 464	(169.7%)	(74.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	69 466	100.0%	69 466	80.4%
Bulk Water	116	46.2%	127	50.6%	8	3.2%	-	-	251	.3%
PAYE deductions	1 142	14.4%	-	-	1 021	12.8%	5 788	72.8%	7 952	9.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 189	100.0%	-	-	-	-	-	-	1 189	1.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	1 424	35.7%	2 559	64.3%	3 983	4.6%
Other	3 456	96.1%	87	2.4%	41	1.1%	13	.4%	3 597	4.2%
Total	5 903	6.8%	214	.2%	2 495	2.9%	77 827	90.0%	86 438	100.0%

Contact Details

Municipal Manager	Mr Gilbert J Lategan(Act)	054 461 6402
Financial Manager	Mr Johannes Krapohl	054 461 6421

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: !KHEIS (NC084)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	44 059	17 836	40.5%	10 144	23.0%	27 980	63.5%	11 229	84.8%	(9.7%)
Property rates	4 059	3 602	88.7%	143	3.5%	3 745	92.3%	90	119.6%	58.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	4 563	1 040	22.8%	1 049	23.0%	2 089	45.8%	1 067	50.8%	(1.8%)
Service charges - sanitation revenue	2 020	523	25.9%	524	25.9%	1 046	51.8%	493	57.6%	6.3%
Service charges - refuse revenue	2 730	722	26.4%	725	26.5%	1 447	53.0%	681	55.8%	6.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	517	148	28.7%	147	28.5%	296	57.2%	143	52.7%	2.8%
Interest earned - external investments	69	113	164.0%	87	126.0%	200	290.0%	-	-	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	60	20	33.3%	22	37.4%	42	70.6%	19	849.3%	15.7%
Licences and permits	-	3	-	2	-	5	-	4	229.2%	(49.8%)
Agency services	1 613	417	25.8%	370	22.9%	787	48.8%	350	74.7%	5.8%
Transfers recognised - operational	24 325	11 113	45.7%	6 979	28.7%	18 092	74.4%	6 570	77.9%	6.2%
Other own revenue	4 102	135	3.3%	96	2.3%	231	5.6%	1 812	489.3%	(94.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	63 789	10 017	15.7%	9 969	15.6%	19 985	31.3%	9 215	32.5%	8.2%
Employee related costs	21 503	4 776	22.2%	5 499	25.6%	10 275	47.8%	4 643	43.1%	18.4%
Remuneration of councillors	2 533	445	17.6%	403	15.9%	848	33.5%	377	32.8%	6.8%
Debt impairment	5 535	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	11 553	-	-	-	-	-	-	303	5.9%	(100.0%)
Finance charges	414	-	-	-	-	-	-	342	86.9%	(100.0%)
Bulk purchases	1 198	237	19.8%	241	20.1%	478	39.9%	228	61.2%	5.9%
Other Materials	2 091	53	2.6%	112	5.4%	165	7.9%	137	32.9%	(18.3%)
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	2 547	714	28.0%	934	36.7%	1 648	64.7%	462	22.9%	102.1%
Other expenditure	16 414	3 792	23.1%	2 779	16.9%	6 571	40.0%	2 723	35.9%	2.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(19 729)	7 819		176		7 995		2 014		
Transfers recognised - capital	15 270	4 601	30.1%	5 601	36.7%	10 202	66.8%	5 543	72.5%	1.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(4 459)	12 420		5 777		18 197		7 557		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(4 459)	12 420		5 777		18 197		7 557		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(4 459)	12 420		5 777		18 197		7 557		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(4 459)	12 420		5 777		18 197		7 557		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	15 950	329	2.1%	3 108	19.5%	3 437	21.6%	2 906	44.5%	7.0%
National Government	14 905	329	2.2%	3 108	20.9%	3 437	23.1%	2 906	43.0%	7.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	365	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	15 270	329	2.2%	3 108	20.4%	3 437	22.5%	2 906	44.5%	7.0%
Borrowing	680	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	15 950	329	2.1%	3 108	19.5%	3 437	21.6%	2 906	44.5%	7.0%
Governance and Administration	-	329	-	2 147	-	2 476	-	669	-	220.8%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	329	-	2 147	-	2 476	-	669	-	220.8%
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 045	-	-	-	-	-	-	-	-	-
Community & Social Services	1 045	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	500	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	500	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	14 405	-	-	961	6.7%	961	6.7%	2 237	42.3%	(57.0%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	13 905	-	-	754	5.4%	754	5.4%	2 237	49.8%	(66.3%)
Waste Water Management	500	-	-	207	41.5%	207	41.5%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	59 330	17 790	30.0%	15 034	25.3%	32 824	55.3%	18 531	90.9%	(18.9%)
Property rates, penalties and collection charges	4 059	129	3.2%	355	8.8%	484	11.9%	136	151.2%	161.8%
Service charges	9 313	1 110	11.9%	1 374	14.8%	2 484	26.7%	2 241	89.4%	(38.7%)
Other revenue	6 293	723	11.5%	638	10.1%	1 361	21.6%	2 328	222.1%	(72.6%)
Government - operating	24 690	11 113	45.0%	6 979	28.3%	18 092	73.3%	6 870	79.2%	1.6%
Government - capital	14 905	4 601	30.9%	5 601	37.6%	10 202	68.4%	6 957	80.9%	(19.5%)
Interest	69	113	164.0%	87	126.0%	200	290.0%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(46 650)	(10 008)	21.5%	(9 969)	21.4%	(19 976)	42.8%	(8 597)	38.1%	16.0%
Suppliers and employees	(43 688)	(9 294)	21.3%	(9 035)	20.7%	(18 328)	42.0%	(8 108)	39.4%	11.4%
Finance charges	(414)	-	-	-	-	-	-	(27)	4.4%	(100.0%)
Transfers and grants	(2 547)	(714)	28.0%	(934)	36.7%	(1 648)	64.7%	(462)	22.9%	102.1%
Net Cash from/(used) Operating Activities	12 680	7 782	61.4%	5 065	39.9%	12 848	101.3%	9 934	468.4%	(49.0%)
Cash Flow from Investing Activities										
Receipts	-	(4 851)	-	(5 601)	-	(10 452)	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(4 851)	-	(5 601)	-	(10 452)	-	-	-	(100.0%)
Payments	(14 905)	(375)	2.5%	(3 543)	23.8%	(3 918)	26.3%	-	-	(100.0%)
Capital assets	(14 905)	(375)	2.5%	(3 543)	23.8%	(3 918)	26.3%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(14 905)	(5 226)	35.1%	(9 144)	61.4%	(14 370)	96.4%	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	(315)	-	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	(315)	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	(315)	-	(100.0%)
Net Increase/(Decrease) in cash held	(2 224)	2 556	(114.9%)	(4 079)	183.4%	(1 523)	68.5%	9 619	(271.7%)	(142.4%)
Cash/cash equivalents at the year begin:	(307)	236	(76.8%)	2 792	(909.4%)	236	(76.8%)	19 180	-	(85.4%)
Cash/cash equivalents at the year end:	(2 531)	2 792	(110.3%)	(1 287)	50.8%	(1 287)	50.8%	28 799	(303.0%)	(104.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	291	3.0%	272	2.8%	9 209	94.2%	9 771	23.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(12)	(.1%)	44	.3%	34	.3%	13 335	99.5%	13 401	32.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	100	1.8%	135	2.4%	5 290	95.7%	5 525	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	137	1.7%	202	2.5%	7 847	95.9%	8 186	20.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(715)	(17.7%)	31	.8%	41	1.0%	4 688	115.9%	4 046	9.9%	-	-	-	-
Total By Income Source	(727)	(1.8%)	603	1.5%	684	1.7%	40 369	98.6%	40 929	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(93)	(4.5%)	35	1.7%	32	1.6%	2 083	101.2%	2 058	5.0%	-	-	-	-
Commercial	(40)	(2.1%)	172	8.9%	42	2.2%	1 747	90.9%	1 921	4.7%	-	-	-	-
Households	(575)	(1.8%)	386	1.2%	601	1.8%	32 346	98.7%	32 758	80.0%	-	-	-	-
Other	(20)	(.5%)	10	.2%	9	.2%	4 193	100.0%	4 192	10.2%	-	-	-	-
Total By Customer Group	(727)	(1.8%)	603	1.5%	684	1.7%	40 369	98.6%	40 929	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	21	100.0%	-	-	-	-	-	-	21	.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	270	4.8%	145	2.6%	122	2.2%	5 031	90.4%	5 569	86.4%
Other	6	.7%	7	.8%	7	.8%	834	97.7%	853	13.2%
Total	296	4.6%	152	2.4%	129	2.0%	5 865	91.0%	6 443	100.0%

Contact Details

Municipal Manager	Mr Josef Willemse	054 833 9500
Financial Manager	Mr W. Weilbach	054 833 9500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: TSANTSABANE (NC085)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	212 882	120 314	56.5%	241 352	113.4%	361 666	169.9%	20 146	35.6%	1 098.0%
Property rates	27 950	6 342	22.7%	32 608	116.7%	38 951	139.4%	1 413	82.2%	2 207.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	45 768	5 565	12.2%	-	-	5 565	12.2%	6 171	28.9%	(100.0%)
Service charges - water revenue	23 939	2 691	11.2%	-	-	2 691	11.2%	3 509	25.2%	(100.0%)
Service charges - sanitation revenue	10 915	1 336	12.2%	-	-	1 336	12.2%	2 642	35.8%	(100.0%)
Service charges - refuse revenue	7 471	1 726	23.1%	-	-	1 726	23.1%	1 797	42.5%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	374	1 373	367.0%	-	-	1 373	367.0%	71	640.8%	(100.0%)
Interest earned - external investments	541	5	1.0%	-	-	5	1.0%	9	2.8%	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	318	31	9.7%	-	-	31	9.7%	29	28.8%	(100.0%)
Licences and permits	493	1	.3%	-	-	1	.3%	0	.2%	(100.0%)
Agency services	848	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	35 713	400	1.1%	-	-	400	1.1%	3 315	49.9%	(100.0%)
Other own revenue	10 052	100 841	1 003.2%	208 732	2 076.5%	309 574	3 079.6%	486	49.6%	42 811.0%
Gains on disposal of PPE	48 500	2	-	12	-	13	-	701	1.9%	(98.3%)
Operating Expenditure	212 818	21 949	10.3%	-	-	21 949	10.3%	30 754	31.9%	(100.0%)
Employee related costs	74 730	9 082	12.2%	-	-	9 082	12.2%	10 039	37.4%	(100.0%)
Remuneration of councillors	3 205	509	15.9%	-	-	509	15.9%	497	40.9%	(100.0%)
Debt impairment	10 800	-	-	-	-	-	-	2 120	20.5%	(100.0%)
Depreciation and asset impairment	7 713	-	-	-	-	-	-	3 806	25.0%	(100.0%)
Finance charges	5 249	47	.9%	-	-	47	.9%	-	-	-
Bulk purchases	46 292	5 302	11.5%	-	-	5 302	11.5%	6 717	38.1%	(100.0%)
Other Materials	9 989	745	7.5%	-	-	745	7.5%	208	15.8%	(100.0%)
Contracted services	-	367	-	-	-	367	-	594	-	(100.0%)
Transfers and grants	-	2 090	-	-	-	2 090	-	1 832	-	(100.0%)
Other expenditure	54 840	3 807	6.9%	-	-	3 807	6.9%	4 942	19.5%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	64	98 365		241 352		339 718		(10 608)		
Transfers recognised - capital	-	190	-	3 444	-	3 634	-	8 521	-	(59.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	64	98 555		244 796		343 352		(2 088)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	64	98 555		244 796		343 352		(2 088)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	64	98 555		244 796		343 352		(2 088)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	64	98 555		244 796		343 352		(2 088)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	18 218	5 191	28.5%	5 708	31.3%	10 900	59.8%	6 198	27.4%	(7.9%)
National Government	14 833	5 191	35.0%	5 708	38.5%	10 900	73.5%	3 804	36.8%	50.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	14 833	5 191	35.0%	5 708	38.5%	10 900	73.5%	3 804	36.6%	50.1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 385	-	-	-	-	-	-	2 394	54.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	18 218	5 191	28.5%	5 708	31.3%	10 900	59.8%	6 198	27.4%	(7.9%)
Governance and Administration	2 854	-	-	-	-	-	-	-	-	-
Executive & Council	1 276	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	166	-	-	-	-	-	-	-	-	-
Corporate Services	1 412	-	-	-	-	-	-	-	-	-
Community and Public Safety	531	-	-	-	-	-	-	-	-	-
Community & Social Services	81	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	450	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 833	5 191	35.0%	5 708	38.5%	10 900	73.5%	6 198	50.0%	(7.9%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	14 833	5 191	35.0%	5 708	38.5%	10 900	73.5%	6 198	50.0%	(7.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	179 213	56 591	31.6%	50 867	28.4%	107 457	60.0%	43 886	42.1%	15.9%
Property rates, penalties and collection charges	27 950	1 956	7.0%	4 910	17.6%	6 866	24.6%	8 979	41.6%	(45.3%)
Service charges	88 093	11 285	12.8%	7 870	8.9%	19 155	21.7%	7 552	17.0%	4.2%
Other revenue	12 084	7 977	66.0%	4 244	35.1%	12 222	101.1%	12 470	202.2%	(66.0%)
Government - operating	35 713	29 418	82.4%	25 273	70.8%	54 691	153.1%	9 397	81.3%	168.9%
Government - capital	14 833	5 943	40.1%	8 424	56.8%	14 367	96.9%	5 474	36.1%	53.9%
Interest	541	12	2.2%	144	26.7%	156	28.9%	14	3.8%	904.4%
Dividends	-	-		-		-		-		
Payments	(194 306)	(35 250)	18.1%	(15 573)	8.0%	(50 824)	26.2%	(48 872)	46.2%	(68.1%)
Suppliers and employees	(189 057)	(32 263)	17.1%	(15 247)	8.1%	(47 510)	25.1%	(43 969)	43.9%	(65.3%)
Finance charges	(5 249)	(60)	1.1%	(10)	.2%	(70)	1.3%	(407)	8.1%	(97.4%)
Transfers and grants	-	(2 928)	-	(316)	-	(3 244)	-	(4 497)	-	(93.0%)
Net Cash from/(used) Operating Activities	(15 092)	21 340	(141.4%)	35 293	(233.9%)	56 634	(375.3%)	(4 987)	(45.3%)	(807.7%)
Cash Flow from Investing Activities										
Receipts	48 500	10 471	21.6%	-	-	10 471	21.6%	12 526	59.1%	(100.0%)
Proceeds on disposal of PPE	48 500	-	-	-	-	-	-	798	2.1%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	10 471	-	-	-	10 471	-	11 728	4 910.7%	(100.0%)
Payments	-	(2 250)	-	(754)	-	(3 004)	-	(6 198)	57.7%	(87.8%)
Capital assets	-	(2 250)	-	(754)	-	(3 004)	-	(6 198)	57.7%	(87.8%)
Net Cash from/(used) Investing Activities	48 500	8 221	17.0%	(754)	(1.6%)	7 467	15.4%	6 328	60.4%	(111.9%)
Cash Flow from Financing Activities										
Receipts	300	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	300	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	300	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	33 708	29 561	87.7%	34 539	102.5%	64 101	190.2%	1 342	22.2%	2 474.6%
Cash/cash equivalents at the year begin:	(2 300)	581	(25.3%)	30 142	(1 310.5%)	581	(25.3%)	9 230	(36.9%)	226.6%
Cash/cash equivalents at the year end:	31 408	30 142	96.0%	64 681	205.9%	64 681	205.9%	10 572	30.8%	511.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 408	2.1%	1 294	1.9%	1 374	2.1%	62 791	93.9%	66 867	32.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	838	6.8%	1 126	9.2%	1 155	9.4%	9 119	74.5%	12 238	5.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	802	1.6%	736	1.5%	670	1.4%	46 699	95.5%	48 907	23.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	1 565	3.3%	1 509	3.2%	1 458	3.1%	43 087	90.5%	47 619	22.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 133	3.9%	1 058	3.6%	1 007	3.5%	25 920	89.0%	29 119	14.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	155	4.0%	150	3.9%	141	3.7%	3 418	88.5%	3 863	1.9%	-	-	-	-
Total By Income Source	5 901	2.8%	5 872	2.8%	5 805	2.8%	191 034	91.6%	208 612	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	240	3.1%	233	3.0%	232	3.0%	7 126	91.0%	7 831	3.8%	-	-	-	-
Commercial	1 502	3.2%	1 696	3.6%	1 661	3.5%	41 937	89.6%	46 796	22.4%	-	-	-	-
Households	4 129	2.7%	3 917	2.6%	3 883	2.5%	140 666	92.2%	152 595	73.1%	-	-	-	-
Other	30	2.1%	27	1.9%	29	2.1%	1 306	93.8%	1 391	.7%	-	-	-	-
Total By Customer Group	5 901	2.8%	5 872	2.8%	5 805	2.8%	191 034	91.6%	208 612	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	3 671	5.8%	3 405	5.4%	4 390	7.0%	51 635	81.8%	63 102	66.1%
Bulk Water	2 143	8.2%	1 755	6.7%	2 099	8.0%	20 189	77.1%	26 187	27.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	898	45.9%	197	10.0%	796	40.7%	67	3.4%	1 959	2.1%
Other	597	14.2%	896	21.2%	2 724	64.6%	-	-	4 217	4.4%
Total	7 309	7.7%	6 253	6.6%	10 009	10.5%	71 892	75.3%	95 464	100.0%

Contact Details

Municipal Manager	Mr HG Mathobela	053 313 7300
Financial Manager	Ms Anita Kooverjee	053 313 7300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KGATELOPELE (NC086)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	83 799	28 145	33.6%	11 035	13.2%	39 180	46.8%	216	53.2%	5 017.8%
Property rates	13 930	10 109	72.6%	-	-	10 109	72.6%	-	225.9%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	22 277	5 193	23.3%	3 657	16.4%	8 850	39.7%	214	24.5%	1 612.9%
Service charges - water revenue	8 920	1 978	22.2%	1 175	13.2%	3 154	35.4%	1	22.6%	106 957.4%
Service charges - sanitation revenue	4 805	1 179	24.5%	792	16.5%	1 971	41.0%	-	24.7%	(100.0%)
Service charges - refuse revenue	6 994	1 652	23.6%	1 105	15.8%	2 757	39.4%	-	24.1%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	98	48	49.2%	29	29.9%	78	79.2%	-	15.5%	(100.0%)
Interest earned - external investments	167	23	13.6%	5	3.2%	28	16.9%	-	21.4%	(100.0%)
Interest earned - outstanding debtors	109	24	21.5%	15	14.0%	39	35.5%	-	15.1%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	25	-	-	0	.1%	0	.1%	-	12.0%	(100.0%)
Licences and permits	14	16	111.0%	2	13.9%	17	124.9%	1	6.8%	93.8%
Agency services	204	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	22 465	7 525	33.5%	4 081	18.2%	11 606	51.7%	-	33.1%	(100.0%)
Other own revenue	3 792	398	10.5%	173	4.6%	571	15.1%	-	8.7%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	83 798	13 913	16.6%	10 563	12.6%	24 476	29.2%	-	22.7%	(100.0%)
Employee related costs	31 237	5 616	18.0%	3 833	12.3%	9 449	30.2%	-	21.6%	(100.0%)
Remuneration of councillors	2 564	458	17.9%	321	12.5%	779	30.4%	-	25.6%	(100.0%)
Debt impairment	3 951	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 509	-	-	-	-	-	-	-	-	-
Finance charges	245	7	2.8%	2	.8%	9	3.5%	-	6.4%	(100.0%)
Bulk purchases	17 673	4 778	27.0%	1 382	7.8%	6 160	34.9%	-	27.4%	(100.0%)
Other Materials	1 607	131	8.1%	258	16.1%	389	24.2%	-	6.5%	(100.0%)
Contracted services	7 033	1 119	15.9%	1 223	17.4%	2 342	33.3%	-	26.6%	(100.0%)
Transfers and grants	4 531	739	16.3%	1 793	39.6%	2 532	55.9%	-	65.4%	(100.0%)
Other expenditure	10 448	1 066	10.2%	1 752	16.8%	2 818	27.0%	-	25.7%	(100.0%)
Loss on disposal of PPE	-	(1)	-	-	-	(1)	-	-	-	-
Surplus/(Deficit)	1	14 232		471		14 704		216		
Transfers recognised - capital	9 173	3 453	37.6%	1 609	17.5%	5 062	55.2%	-	23.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	9 174	17 685		2 080		19 766		216		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	9 174	17 685		2 080		19 766		216		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	9 174	17 685		2 080		19 766		216		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	9 174	17 685		2 080		19 766		216		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	12 073	3 453	28.6%	609	5.0%	4 062	33.6%	3 217	25.3%	(81.1%)
National Government	9 173	3 453	37.6%	609	6.6%	4 062	44.3%	3 217	40.6%	(81.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	2 900	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	12 073	3 453	28.6%	609	5.0%	4 062	33.6%	3 217	25.3%	(81.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	12 073	3 453	28.6%	609	5.0%	4 062	33.6%	3 217	25.3%	(81.1%)
Governance and Administration	500	-	-	-	-	-	-	-	-	-
Executive & Council	500	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	200	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	200	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	11 373	3 453	30.4%	609	5.4%	4 062	35.7%	3 217	30.3%	(81.1%)
Electricity	2 700	-	-	-	-	-	-	-	-	-
Water	7 673	3 453	45.0%	609	7.9%	4 062	52.9%	3 217	36.1%	(81.1%)
Waste Water Management	1 000	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	92 972	28 342	30.5%	17 112	18.4%	45 455	48.9%	18 555	54.2%	(7.8%)
Property rates, penalties and collection charges	13 930	1 834	13.2%	1 548	11.1%	3 382	24.3%	1 920	34.5%	(19.4%)
Service charges	42 996	7 016	16.3%	6 227	14.5%	13 243	30.8%	5 921	32.7%	5.2%
Other revenue	4 134	2 096	50.7%	4 256	103.0%	6 352	153.7%	651	105.3%	553.3%
Government - operating	22 464	9 700	43.2%	4 807	21.4%	14 507	64.6%	7 201	81.2%	(33.2%)
Government - capital	9 173	7 673	83.6%	264	2.9%	7 937	86.5%	2 829	76.6%	(90.7%)
Interest	276	23	8.2%	11	4.0%	34	12.2%	33	26.3%	(66.9%)
Dividends	-	-		-		-		-		
Payments	(75 337)	(20 169)	26.8%	(17 677)	23.5%	(37 845)	50.2%	(12 781)	43.5%	38.3%
Suppliers and employees	(70 562)	(19 867)	28.2%	(15 903)	22.5%	(35 770)	50.7%	(12 385)	46.1%	28.4%
Finance charges	(245)	(5)	2.0%	(5)	1.9%	(10)	3.9%	(7)	8.3%	(32.1%)
Transfers and grants	(4 531)	(297)	6.5%	(1 769)	39.0%	(2 066)	45.6%	(389)	15.5%	354.9%
Net Cash from/(used) Operating Activities	17 635	8 174	46.3%	(564)	(3.2%)	7 609	43.1%	5 774	89.3%	(109.8%)
Cash Flow from Investing Activities										
Receipts	-	1	-	-	-	1	-	-	-	-
Proceeds on disposal of PPE	-	1	-	-	-	1	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(9 173)	-	-	-	-	-	-	(1 437)	30.3%	(100.0%)
Capital assets	(9 173)	-	-	-	-	-	-	(1 437)	30.3%	(100.0%)
Net Cash from/(used) Investing Activities	(9 173)	1	-	-	-	1	-	(1 437)	29.5%	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	19	-	10	-	29	-	16	-	(36.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	19	-	10	-	29	-	16	-	(36.0%)
Payments	(636)	(211)	33.1%	(427)	67.1%	(638)	100.2%	(100)	-	325.5%
Repayment of borrowing	(636)	(211)	33.1%	(427)	67.1%	(638)	100.2%	(100)	-	325.5%
Net Cash from/(used) Financing Activities	(636)	(192)	30.2%	(417)	65.5%	(609)	95.7%	(85)	-	392.9%
Net Increase/(Decrease) in cash held	7 826	7 983	102.0%	(981)	(12.5%)	7 002	89.5%	4 252	179.8%	(123.1%)
Cash/cash equivalents at the year begin:	-	-	-	7 983	-	-	-	10 469	-	(23.8%)
Cash/cash equivalents at the year end:	7 826	7 983	102.0%	7 002	89.5%	7 002	89.5%	14 721	184.6%	(52.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 215	7.0%	598	3.5%	601	3.5%	14 868	86.0%	17 281	30.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	2 023	23.1%	723	8.3%	609	7.0%	5 392	61.6%	8 747	15.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 437	8.4%	559	3.3%	488	2.8%	14 656	85.5%	17 140	30.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	594	8.3%	251	3.5%	237	3.3%	6 047	84.8%	7 128	12.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	916	12.1%	287	3.8%	245	3.2%	6 120	80.9%	7 568	13.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	19.7%	2	3.6%	2	3.6%	41	73.1%	55	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	1	.5%	1	.2%	1	.2%	218	99.1%	220	.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 702)	165.3%	2	(.2%)	2	(.2%)	669	(65.0%)	(1 029)	(1.8%)	-	-	-	-
Total By Income Source	4 495	7.9%	2 421	4.2%	2 184	3.8%	48 010	84.1%	57 110	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	18	1.1%	65	3.9%	53	3.2%	1 518	91.8%	1 654	2.9%	-	-	-	-
Commercial	803	7.3%	472	4.3%	392	3.6%	9 301	84.8%	10 968	19.2%	-	-	-	-
Households	3 730	8.6%	1 848	4.3%	1 696	3.9%	35 897	83.2%	43 170	75.6%	-	-	-	-
Other	(55)	(4.2%)	36	2.7%	43	3.3%	1 294	98.2%	1 318	2.3%	-	-	-	-
Total By Customer Group	4 495	7.9%	2 421	4.2%	2 184	3.8%	48 010	84.1%	57 110	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	1 381	17.5%	1 380	17.5%	5 139	65.0%	7 900	26.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	5 079	100.0%	-	-	-	-	-	-	5 079	16.8%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1	-	1 757	19.4%	722	8.0%	6 553	72.5%	9 033	29.9%
Auditor-General	-	-	-	-	867	10.6%	7 314	89.4%	8 181	27.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	5 081	16.8%	3 138	10.4%	2 969	9.8%	19 005	62.9%	30 194	100.0%

Contact Details

Municipal Manager	Mr Morgan Motswana	053 384 8600
Financial Manager	Mrs Eoudia Chadinha	053 384 8600

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DAWID KRUIPER (NC087)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	605 938	96 262	15.9%	155 877	25.7%	252 139	41.6%	-	-	(100.0%)
Property rates	85 437	8 856	10.4%	18 360	21.5%	27 215	31.9%	-	-	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	267 694	44 872	16.8%	70 845	26.5%	115 716	43.2%	-	-	(100.0%)
Service charges - water revenue	51 647	7 906	15.3%	13 892	26.9%	21 798	42.2%	-	-	(100.0%)
Service charges - sanitation revenue	28 335	5 257	18.6%	7 626	26.9%	12 884	45.5%	-	-	(100.0%)
Service charges - refuse revenue	23 347	3 893	16.7%	5 669	24.3%	9 561	41.0%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	10 075	717	7.1%	2 890	28.7%	3 607	35.8%	-	-	(100.0%)
Interest earned - external investments	1 250	264	21.1%	488	39.1%	752	60.2%	-	-	(100.0%)
Interest earned - outstanding debtors	3 000	555	18.5%	947	31.6%	1 502	50.1%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	541	103	19.0%	154	28.5%	257	47.5%	-	-	(100.0%)
Licences and permits	1 583	302	19.1%	359	22.7%	660	41.7%	-	-	(100.0%)
Agency services	4 307	854	19.8%	1 147	26.6%	2 001	46.5%	-	-	(100.0%)
Transfers recognised - operational	96 722	18 410	19.0%	26 101	27.0%	44 511	46.0%	-	-	(100.0%)
Other own revenue	13 337	1 372	10.3%	2 364	17.7%	3 736	28.0%	-	-	(100.0%)
Gains on disposal of PPE	18 664	2 901	15.5%	5 035	27.0%	7 937	42.5%	-	-	(100.0%)
Operating Expenditure	647 531	111 830	17.3%	156 886	24.2%	268 716	41.5%	-	-	(100.0%)
Employee related costs	233 826	36 214	15.5%	68 141	29.1%	104 355	44.6%	-	-	(100.0%)
Remuneration of councillors	10 781	1 511	14.0%	2 344	21.7%	3 856	35.8%	-	-	(100.0%)
Debt impairment	5 000	1	-	1	-	1	-	-	-	(100.0%)
Depreciation and asset impairment	90 719	20 669	22.8%	20 669	22.8%	41 339	45.6%	-	-	(100.0%)
Finance charges	15 002	1 494	10.0%	4 554	30.4%	6 048	40.3%	-	-	(100.0%)
Bulk purchases	188 887	40 027	21.2%	39 471	20.9%	79 498	42.1%	-	-	(100.0%)
Other Materials	19 037	1 674	8.8%	2 990	15.7%	4 664	24.5%	-	-	(100.0%)
Contracted services	8 226	703	8.5%	2 449	29.8%	3 152	38.3%	-	-	(100.0%)
Transfers and grants	110	37	33.6%	19	17.4%	56	51.0%	-	-	(100.0%)
Other expenditure	75 942	9 500	12.5%	16 247	21.4%	25 747	33.9%	-	-	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(41 592)	(15 567)		(1 009)		(16 577)		-		
Transfers recognised - capital	39 676	3 020	7.6%	8 605	21.7%	11 624	29.3%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(1 916)	(12 548)		7 595		(4 952)		-		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(1 916)	(12 548)		7 595		(4 952)		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 916)	(12 548)		7 595		(4 952)		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 916)	(12 548)		7 595		(4 952)		-		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	77 675	8 505	10.9%	8 567	11.0%	17 071	22.0%	-	-	(100.0%)
National Government	36 168	6 089	16.8%	7 674	21.2%	13 764	38.1%	-	-	(100.0%)
Provincial Government	3 509	9	.2%	-	-	9	.2%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	435	-	156	-	591	-	-	-	(100.0%)
Transfers recognised - capital	39 676	6 533	16.5%	7 830	19.7%	14 363	36.2%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	37 998	1 972	5.2%	736	1.9%	2 709	7.1%	-	-	(100.0%)
Public contributions and donations	-	0	-	-	-	0	-	-	-	-
Capital Expenditure Standard Classification	77 675	8 505	10.9%	8 567	11.0%	17 071	22.0%	-	-	(100.0%)
Governance and Administration	22 552	336	1.5%	223	1.0%	558	2.5%	-	-	(100.0%)
Executive & Council	7 614	0	-	16	.2%	16	.2%	-	-	(100.0%)
Budget & Treasury Office	-	-	-	(44)	-	(44)	-	-	-	(100.0%)
Corporate Services	14 938	336	2.2%	251	1.7%	587	3.9%	-	-	(100.0%)
Community and Public Safety	-	457	-	172	-	629	-	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	435	-	156	-	591	-	-	-	(100.0%)
Public Safety	-	23	-	16	-	38	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 147	2 830	17.5%	6 486	40.2%	9 316	57.7%	-	-	(100.0%)
Planning and Development	16 147	2 830	17.5%	6 486	40.2%	9 316	57.7%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	38 976	4 882	12.5%	1 686	4.3%	6 568	16.9%	-	-	(100.0%)
Electricity	16 747	4 521	27.0%	1 399	8.4%	5 919	35.3%	-	-	(100.0%)
Water	7 877	132	1.7%	251	3.2%	384	4.9%	-	-	(100.0%)
Waste Water Management	14 352	227	1.6%	36	.3%	263	1.8%	-	-	(100.0%)
Waste Management	-	2	-	-	-	2	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	607 203	145 252	23.9%	136 979	22.6%	282 231	46.5%	-	-	(100.0%)
Property rates, penalties and collection charges	70 689	18 870	26.7%	10 686	15.1%	29 557	41.8%	-	-	(100.0%)
Service charges	371 023	86 984	23.4%	84 129	22.7%	171 113	46.1%	-	-	(100.0%)
Other revenue	24 843	7 464	30.0%	5 971	24.0%	13 435	54.1%	-	-	(100.0%)
Government - operating	96 722	27 762	28.7%	26 153	27.0%	53 915	55.7%	-	-	(100.0%)
Government - capital	39 676	3 020	7.6%	8 605	21.7%	11 624	29.3%	-	-	(100.0%)
Interest	4 250	1 152	27.1%	1 435	33.8%	2 587	60.9%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(530 688)	(127 724)	24.1%	(134 189)	25.3%	(261 913)	49.4%	-	-	(100.0%)
Suppliers and employees	(515 577)	(125 459)	24.3%	(129 616)	25.1%	(255 075)	49.5%	-	-	(100.0%)
Finance charges	(15 002)	(2 202)	14.7%	(4 554)	30.4%	(6 756)	45.0%	-	-	(100.0%)
Transfers and grants	(110)	(63)	56.9%	(19)	17.4%	(82)	74.4%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	76 515	17 528	22.9%	2 790	3.6%	20 317	26.6%	-	-	(100.0%)
Cash Flow from Investing Activities										
Receipts	18 670	3 243	17.4%	5 040	27.0%	8 283	44.4%	-	-	(100.0%)
Proceeds on disposal of PPE	18 664	3 242	17.4%	5 035	27.0%	8 277	44.4%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	6	1	13.8%	4	71.2%	5	85.0%	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(77 675)	(8 870)	11.4%	(8 567)	11.0%	(17 437)	22.4%	-	-	(100.0%)
Capital assets	(77 675)	(8 870)	11.4%	(8 567)	11.0%	(17 437)	22.4%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(59 005)	(5 627)	9.5%	(3 527)	6.0%	(9 154)	15.5%	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	500	1 161	232.2%	(118)	(23.6%)	1 043	208.6%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	500	1 161	232.2%	(118)	(23.6%)	1 043	208.6%	-	-	(100.0%)
Payments	(10 084)	(2 938)	29.1%	(4 007)	39.7%	(6 946)	68.9%	-	-	(100.0%)
Repayment of borrowing	(10 084)	(2 938)	29.1%	(4 007)	39.7%	(6 946)	68.9%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(9 584)	(1 777)	18.5%	(4 125)	43.0%	(5 903)	61.6%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	7 926	10 123	127.7%	(4 862)	(61.3%)	5 261	66.4%	-	-	(100.0%)
Cash/cash equivalents at the year begin:	7 896	15 667	198.4%	25 790	326.6%	15 667	198.4%	-	-	(100.0%)
Cash/cash equivalents at the year end:	15 821	25 790	163.0%	20 927	132.3%	20 927	132.3%	-	-	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 933	37.3%	578	4.4%	499	3.8%	7 210	54.5%	13 220	12.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	16 218	87.6%	1 140	6.2%	76	.4%	1 078	5.8%	18 513	17.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 248	27.8%	529	2.8%	375	2.0%	12 734	67.4%	18 886	18.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	2 134	33.1%	395	6.1%	268	4.2%	3 654	56.6%	6 451	6.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 964	19.4%	639	6.3%	452	4.5%	7 085	69.9%	10 139	9.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	330	13.0%	256	10.1%	227	8.9%	1 734	68.1%	2 547	2.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 119	17.8%	5 470	15.9%	3 362	9.8%	19 431	56.5%	34 383	33.0%	-	-	-	-
Total By Income Source	36 946	35.5%	9 007	8.6%	5 259	5.0%	52 926	50.8%	104 138	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 106	65.3%	1 214	19.3%	73	1.2%	898	14.3%	6 291	6.0%	-	-	-	-
Commercial	16 472	63.7%	668	2.6%	389	1.5%	8 331	32.2%	25 861	24.8%	-	-	-	-
Households	14 707	29.3%	2 730	5.4%	2 230	4.4%	30 530	60.8%	50 197	48.2%	-	-	-	-
Other	1 660	7.6%	4 395	20.2%	2 567	11.8%	13 167	60.4%	21 789	20.9%	-	-	-	-
Total By Customer Group	36 946	35.5%	9 007	8.6%	5 259	5.0%	52 926	50.8%	104 138	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 935	30.5%	2 734	21.2%	2 156	16.7%	4 067	31.5%	12 892	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 935	30.5%	2 734	21.2%	2 156	16.7%	4 067	31.5%	12 892	100.0%

Contact Details

Municipal Manager	Mr Dalixolo Eric Ngxanga	054 338 7002
Financial Manager	Gaylene Mercia Schreiner	054 338 7025

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: Z F MGCAWU (DC8)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	63 898	22 107	34.6%	21 794	34.1%	43 900	68.7%	21 515	72.0%	1.3%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	20	2	8.3%	2	8.5%	3	16.8%	(8)	3.8%	(121.6%)
Interest earned - external investments	500	154	30.8%	196	39.2%	350	70.0%	79	51.7%	147.7%
Interest earned - outstanding debtors	25	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	56 884	21 264	37.4%	17 267	30.4%	38 531	67.7%	17 911	73.0%	(3.6%)
Other own revenue	6 319	687	10.9%	4 329	68.5%	5 016	79.4%	3 532	64.1%	22.6%
Gains on disposal of PPE	150	-	-	-	-	-	-	-	-	-
Operating Expenditure	63 080	12 842	20.4%	18 554	29.4%	31 396	49.8%	16 759	49.0%	10.7%
Employee related costs	44 775	10 054	22.5%	12 110	27.0%	22 164	49.5%	10 662	47.8%	13.6%
Remuneration of councillors	3 839	721	18.8%	729	19.0%	1 450	37.8%	767	41.8%	(5.0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	920	48	5.2%	-	-	48	5.2%	466	71.4%	(100.0%)
Finance charges	142	-	-	4	2.7%	4	2.7%	(18)	21.6%	(121.3%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	1 510	216	14.3%	779	51.6%	995	65.9%	681	61.0%	14.3%
Contracted services	-	(1)	-	1	-	-	-	3	2.0%	(54.7%)
Transfers and grants	5 249	205	3.9%	1 337	25.5%	1 542	29.4%	509	-	162.4%
Other expenditure	6 645	1 598	24.1%	3 595	54.1%	5 193	78.1%	3 689	46.2%	(2.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	818	9 265		3 239		12 504		4 755		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	818	9 265		3 239		12 504		4 755		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	818	9 265		3 239		12 504		4 755		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	818	9 265		3 239		12 504		4 755		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	818	9 265		3 239		12 504		4 755		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	775	18	2.3%	200	25.8%	218	28.1%	47	7.9%	327.1%
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	200	-	200	-	-	-	(100.0%)
Internally generated funds	775	18	2.3%	-	-	18	2.3%	47	7.9%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	775	18	2.3%	200	25.8%	218	28.1%	47	7.9%	327.1%
Governance and Administration	775	18	2.3%	200	25.8%	218	28.1%	11	5.1%	1 711.4%
Executive & Council	-	-	-	-	-	-	-	12	29.8%	(100.0%)
Budget & Treasury Office	350	-	-	200	57.1%	200	57.1%	-	-	(100.0%)
Corporate Services	425	18	4.1%	-	-	18	4.1%	(1)	13.2%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	36	25.8%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	36	31.7%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	63 116	25 094	39.8%	23 929	37.9%	49 023	77.7%	25 370	80.3%	(5.7%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	5 707	692	12.1%	4 728	82.8%	5 421	95.0%	8 296	205.3%	(43.0%)
Government - operating	56 884	24 248	42.6%	19 011	33.4%	43 259	76.0%	16 995	67.9%	11.9%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	525	154	29.3%	190	36.1%	343	65.4%	79	51.7%	139.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(61 496)	(21 192)	34.5%	(14 872)	24.2%	(36 064)	58.6%	(29 081)	73.1%	(48.9%)
Suppliers and employees	(56 104)	(20 887)	37.2%	(14 867)	26.5%	(35 755)	63.7%	(29 061)	73.1%	(48.8%)
Finance charges	(142)	-	-	(5)	3.5%	(5)	3.5%	(19)	49.3%	(74.3%)
Transfers and grants	(5 249)	(304)	5.8%	-	-	(304)	5.8%	-	-	-
Net Cash from/(used) Operating Activities	1 621	3 902	240.8%	9 056	558.8%	12 959	799.6%	(3 710)	309.4%	(344.1%)
Cash Flow from Investing Activities										
Receipts	150	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	150	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(775)	(18)	2.3%	-	-	(18)	2.3%	(47)	7.9%	(100.0%)
Capital assets	(775)	(18)	2.3%	-	-	(18)	2.3%	(47)	7.9%	(100.0%)
Net Cash from/(used) Investing Activities	(625)	(18)	2.8%	-	-	(18)	2.8%	(47)	8.1%	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(250)	-	-	(49)	19.4%	(49)	19.4%	(385)	15.5%	(87.4%)
Repayment of borrowing	(250)	-	-	(49)	19.4%	(49)	19.4%	(385)	15.5%	(87.4%)
Net Cash from/(used) Financing Activities	(250)	-	-	(49)	19.4%	(49)	19.4%	(385)	15.5%	(87.4%)
Net Increase/(Decrease) in cash held	746	3 885	521.1%	9 008	1 208.2%	12 892	1 729.3%	(4 142)	870.7%	(317.5%)
Cash/cash equivalents at the year begin:	208	3 684	1 772.3%	7 569	3 640.9%	3 684	1 772.3%	10 041	2.7%	(24.6%)
Cash/cash equivalents at the year end:	953	7 569	793.9%	16 577	1 738.6%	16 577	1 738.6%	5 899	130.3%	181.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18	15.6%	25	20.8%	7	5.8%	68	57.8%	118	100.0%	-	-	-	-
Total By Income Source	18	15.6%	25	20.8%	7	5.8%	68	57.8%	118	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18	15.6%	25	20.8%	7	5.8%	68	57.8%	118	100.0%	-	-	-	-
Total By Customer Group	18	15.6%	25	20.8%	7	5.8%	68	57.8%	118	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 181	100.0%	-	-	-	-	-	-	4 181	100.0%
Total	4 181	100.0%	-	-	-	-	-	-	4 181	100.0%

Contact Details

Municipal Manager	Mr Elias Ntoba	054 337 2868
Financial Manager	Mr P Beukes	054 337 2800

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SOL PLAATJE (NC091)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	1 899 552	604 132	31.8%	439 209	23.1%	1 043 342	54.9%	389 597	57.3%	12.7%
Property rates	486 708	235 967	48.5%	78 129	16.1%	314 096	64.5%	71 886	75.2%	8.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	700 551	174 577	24.9%	139 830	20.0%	314 406	44.9%	137 832	48.7%	1.4%
Service charges - water revenue	255 104	52 959	20.8%	85 841	33.6%	138 800	54.4%	56 921	45.5%	50.8%
Service charges - sanitation revenue	75 450	18 816	24.9%	18 871	25.0%	37 687	49.9%	17 953	49.5%	5.1%
Service charges - refuse revenue	56 783	14 116	24.9%	14 136	24.9%	28 252	49.8%	13 492	53.5%	4.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	10 690	2 530	23.7%	2 536	23.7%	5 066	47.4%	2 478	25.5%	2.3%
Interest earned - external investments	19 000	522	2.7%	1 931	10.2%	2 453	12.9%	2 005	23.9%	(3.7%)
Interest earned - outstanding debtors	70 000	28 843	41.2%	39 429	56.3%	68 272	97.5%	26 062	95.4%	51.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	16 880	1 237	7.3%	1 013	6.0%	2 250	13.3%	3 484	56.6%	(70.9%)
Licences and permits	3 270	691	21.1%	595	18.2%	1 287	39.3%	627	44.4%	(5.0%)
Agency services	6 280	-	-	2 844	45.3%	2 844	45.3%	-	-	(100.0%)
Transfers recognised - operational	165 897	64 374	38.8%	48 802	29.4%	113 177	68.2%	51 524	66.8%	(5.3%)
Other own revenue	32 939	9 501	28.8%	4 962	15.1%	14 463	43.9%	5 334	47.5%	(7.0%)
Gains on disposal of PPE	-	-	-	290	-	290	-	-	-	(100.0%)
Operating Expenditure	1 891 344	536 031	28.3%	373 660	19.8%	909 691	48.1%	370 165	48.6%	.9%
Employee related costs	644 340	146 079	22.7%	153 907	23.9%	299 986	46.6%	145 275	48.1%	5.9%
Remuneration of councillors	23 312	4 873	20.9%	5 233	22.4%	10 106	43.4%	4 958	46.6%	5.5%
Debt impairment	190 500	190 500	100.0%	-	-	190 500	100.0%	16 000	100.0%	(100.0%)
Depreciation and asset impairment	55 650	-	-	-	-	-	-	-	-	-
Finance charges	27 757	-	-	14 115	50.9%	14 115	50.9%	14 757	49.5%	(4.4%)
Bulk purchases	506 500	116 169	22.9%	104 489	20.6%	220 658	43.6%	115 884	45.8%	(9.8%)
Other Materials	140 908	19 418	13.8%	33 481	23.8%	52 899	37.5%	25 926	52.4%	29.1%
Contracted services	34 363	5 808	16.9%	9 007	26.2%	14 815	43.1%	5 856	-	53.8%
Transfers and grants	61 510	10 020	16.3%	10 904	17.7%	20 924	34.0%	1 796	42.3%	507.0%
Other expenditure	206 503	43 164	20.9%	42 524	20.6%	85 687	41.5%	39 711	30.5%	7.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 208	68 101		65 549		133 651		19 433		
Transfers recognised - capital	81 564	167	.2%	36	-	203	.2%	875	1.4%	(95.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	89 772	68 268		65 585		133 854		20 307		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	89 772	68 268		65 585		133 854		20 307		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	89 772	68 268		65 585		133 854		20 307		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	89 772	68 268		65 585		133 854		20 307		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	125 204	16 452	13.1%	27 606	22.0%	44 058	35.2%	37 167	51.8%	(25.7%)
National Government	75 732	5 334	7.0%	13 510	17.8%	18 843	24.9%	19 483	51.2%	(30.7%)
Provincial Government	5 832	2 055	35.2%	2 783	47.7%	4 838	83.0%	8 133	-	(65.8%)
District Municipality	-	-	-	2 877	-	2 877	-	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	81 564	7 389	9.1%	19 170	23.5%	26 558	32.6%	27 617	69.9%	(30.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	43 640	9 063	20.8%	8 436	19.3%	17 500	40.1%	9 551	27.3%	(11.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	125 204	16 452	13.1%	27 606	22.0%	44 058	35.2%	37 167	51.8%	(25.7%)
Governance and Administration	8 000	8	.1%	199	2.5%	207	2.6%	235	3.8%	(15.4%)
Executive & Council	3 000	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	5 000	8	.2%	199	4.0%	207	4.1%	235	6.4%	(15.4%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 294	2 860	27.8%	4 913	47.7%	7 773	75.5%	673	4.5%	629.7%
Community & Social Services	9 894	2 860	28.9%	4 913	49.7%	7 773	78.6%	673	4.8%	629.7%
Sport And Recreation	400	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 051	2 059	12.1%	5 787	33.9%	7 846	46.0%	3 326	82.7%	74.0%
Planning and Development	-	2 055	-	2 214	-	4 269	-	3 108	43.8%	(28.8%)
Road Transport	17 051	4	-	3 573	21.0%	3 577	21.0%	218	-	1 540.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	77 959	11 524	14.8%	16 707	21.4%	28 231	36.2%	32 933	64.9%	(49.3%)
Electricity	12 900	4 328	33.5%	2 936	22.8%	7 264	56.3%	5 303	63.6%	(44.6%)
Water	41 730	1 995	4.8%	2 959	7.1%	4 954	11.9%	9 888	83.3%	(70.1%)
Waste Water Management	5 800	5 201	89.7%	6 728	116.0%	11 929	205.7%	17 742	59.4%	(62.1%)
Waste Management	17 530	-	-	4 084	23.3%	4 084	23.3%	-	-	(100.0%)
Other	11 900	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	1 764 321	381 889	21.6%	460 624	26.1%	842 514	47.8%	412 886	47.0%	11.6%
Property rates, penalties and collection charges	447 772	63 277	14.1%	131 079	29.3%	194 356	43.4%	100 518	41.8%	30.4%
Service charges	970 969	185 192	19.1%	192 873	19.9%	378 065	38.9%	191 068	41.3%	.9%
Other revenue	61 619	13 959	22.7%	11 951	19.4%	25 909	42.0%	11 922	42.1%	.2%
Government - operating	165 897	67 115	40.5%	51 310	30.9%	118 425	71.4%	53 019	71.3%	(3.2%)
Government - capital	81 564	22 982	28.2%	32 051	39.3%	55 033	67.5%	28 292	50.8%	13.3%
Interest	36 500	29 365	80.5%	41 360	113.3%	70 725	193.8%	28 068	167.4%	47.4%
Dividends	-	-		-		-		-		
Payments	(1 590 193)	(382 617)	24.1%	(487 389)	30.6%	(870 006)	54.7%	(313 877)	44.4%	55.3%
Suppliers and employees	(1 555 926)	(377 834)	24.3%	(470 048)	30.2%	(847 882)	54.5%	(298 670)	44.2%	57.4%
Finance charges	(27 757)	-	-	(14 115)	50.9%	(14 115)	50.9%	(14 757)	49.5%	(4.4%)
Transfers and grants	(6 510)	(4 784)	73.5%	(3 225)	49.5%	(8 008)	123.0%	(449)	72.9%	618.0%
Net Cash from/(used) Operating Activities	174 128	(728)	(.4%)	(26 764)	(15.4%)	(27 492)	(15.8%)	99 009	75.3%	(127.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(125 204)	(16 452)	13.1%	(27 606)	22.0%	(44 058)	35.2%	(37 167)	51.8%	(25.7%)
Capital assets	(125 204)	(16 452)	13.1%	(27 606)	22.0%	(44 058)	35.2%	(37 167)	51.8%	(25.7%)
Net Cash from/(used) Investing Activities	(125 204)	(16 452)	13.1%	(27 606)	22.0%	(44 058)	35.2%	(37 167)	51.8%	(25.7%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(8 246)	-	-	(3 881)	47.1%	(3 881)	47.1%	(5 802)	53.3%	(33.1%)
Repayment of borrowing	(8 246)	-	-	(3 881)	47.1%	(3 881)	47.1%	(5 802)	53.3%	(33.1%)
Net Cash from/(used) Financing Activities	(8 246)	-	-	(3 881)	47.1%	(3 881)	47.1%	(5 802)	53.3%	(33.1%)
Net Increase/(Decrease) in cash held	40 678	(17 180)	(42.2%)	(58 251)	(143.2%)	(75 431)	(185.4%)	56 040	364.6%	(203.9%)
Cash/cash equivalents at the year begin:	223 360	259 276	116.1%	242 096	108.4%	259 276	116.1%	255 486	128.4%	(5.2%)
Cash/cash equivalents at the year end:	264 037	242 096	91.7%	183 845	69.6%	183 845	69.6%	311 526	138.8%	(41.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	40 190	10.0%	17 346	4.3%	14 054	3.5%	328 701	82.1%	400 291	21.8%	-	-	108 220	27.0%
Trade and Other Receivables from Exchange Transactions - Electric	37 189	21.1%	11 714	6.7%	7 431	4.2%	119 569	68.0%	175 903	9.6%	-	-	53 516	30.0%
Receivables from Non-exchange Transactions - Property Rates	23 694	4.1%	11 491	2.0%	7 868	1.4%	530 960	92.5%	574 014	31.2%	-	-	191 424	33.0%
Receivables from Exchange Transactions - Waste Water Managem	5 025	4.7%	3 272	3.1%	2 905	2.7%	94 967	89.4%	106 169	5.8%	-	-	29 946	28.0%
Receivables from Exchange Transactions - Waste Management	3 972	4.7%	2 490	2.9%	2 176	2.6%	76 060	89.8%	84 699	4.6%	-	-	24 168	28.0%
Receivables from Exchange Transactions - Property Rental Debtors	520	1.5%	477	1.4%	471	1.4%	32 853	95.7%	34 322	1.9%	-	-	11 020	32.0%
Interest on Arrear Debtor Accounts	9 529	2.9%	9 698	2.9%	16 015	4.8%	298 347	89.4%	333 590	18.1%	-	-	85 413	25.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 483	2.7%	2 785	2.1%	1 099	.8%	122 940	94.3%	130 308	7.1%	-	-	57 897	44.0%
Total By Income Source	123 603	6.7%	59 273	3.2%	52 020	2.8%	1 604 397	87.2%	1 839 294	100.0%	-	-	561 605	30.0%
Debtors Age Analysis By Customer Group														
Organs of State	15 734	2.7%	13 386	2.3%	10 679	1.9%	537 181	93.1%	576 980	31.4%	-	-	192 468	33.0%
Commercial	56 485	20.8%	11 913	4.4%	9 962	3.7%	192 787	71.1%	271 148	14.7%	-	-	76 160	28.0%
Households	49 486	5.1%	32 421	3.3%	30 703	3.2%	859 478	88.4%	972 088	52.9%	-	-	270 968	27.0%
Other	1 897	9.9%	1 553	8.1%	676	3.5%	14 952	78.4%	19 078	1.0%	-	-	22 009	115.0%
Total By Customer Group	123 603	6.7%	59 273	3.2%	52 020	2.8%	1 604 397	87.2%	1 839 294	100.0%	-	-	561 605	30.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	34 567	100.0%	-	-	-	-	-	-	34 567	36.2%
Bulk Water	-	-	10 878	100.0%	-	-	-	-	10 878	11.4%
PAYE deductions	7 640	100.0%	-	-	-	-	-	-	7 640	8.0%
VAT (output less input)	903	100.0%	-	-	-	-	-	-	903	.9%
Pensions / Retirement	6 156	100.0%	-	-	-	-	-	-	6 156	6.5%
Loan repayments	17 996	100.0%	-	-	-	-	-	-	17 996	18.9%
Trade Creditors	16 982	100.0%	-	-	-	-	-	-	16 982	17.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	71	22.8%	242	77.2%	-	-	-	-	313	.3%
Total	84 316	88.3%	11 120	11.7%	-	-	-	-	95 436	100.0%

Contact Details

Municipal Manager	Mr G Akharwaray	053 830 6100/6911
Financial Manager	Ms Z L Mahloko	053 830 6500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DIKGATLONG (NC092)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	170 114	43 140	25.4%	27 986	16.5%	71 126	41.8%	4 789	34.9%	484.4%
Property rates	8 782	8 584	97.7%	1 204	13.7%	9 788	111.5%	(1 569)	18.1%	(176.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	29 517	2 296	7.8%	1 499	5.1%	3 794	12.9%	16 123	92.7%	(90.7%)
Service charges - water revenue	36 955	1 096	3.0%	1 312	3.6%	2 408	6.5%	(2 963)	4.4%	(144.3%)
Service charges - sanitation revenue	4 706	204	4.3%	226	4.8%	430	9.1%	(413)	8.7%	(154.7%)
Service charges - refuse revenue	6 606	612	9.3%	610	9.2%	1 222	18.5%	(1 500)	13.7%	(140.6%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	263	9	3.4%	14	5.4%	23	8.8%	(68)	(17.1%)	(121.1%)
Interest earned - external investments	79	3	3.8%	10	12.7%	13	16.6%	-	-	(100.0%)
Interest earned - outstanding debtors	19 440	1 946	10.0%	3 954	20.3%	5 900	30.4%	(4 732)	8.1%	(183.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	4	3	93.7%	4	110.0%	7	203.7%	(9)	(244.3%)	(145.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	9	-	9	-	(20)	(.5%)	(143.5%)
Transfers recognised - operational	63 389	27 418	43.3%	19 042	30.0%	46 460	73.3%	-	41.9%	(100.0%)
Other own revenue	374	968	259.0%	103	27.6%	1 071	286.6%	(61)	21.1%	(269.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	167 412	22 500	13.4%	22 933	13.7%	45 433	27.1%	14 282	17.9%	60.6%
Employee related costs	47 970	12 541	26.1%	11 764	24.5%	24 304	50.7%	11 018	47.3%	6.8%
Remuneration of councillors	4 314	-	-	791	18.3%	791	18.3%	730	48.2%	8.4%
Debt impairment	45 250	-	-	-	-	-	-	-	.3%	-
Depreciation and asset impairment	554	-	-	-	-	-	-	-	-	-
Finance charges	75	8	10.7%	53	70.0%	61	80.8%	-	-	(100.0%)
Bulk purchases	37 590	-	-	2 029	5.4%	2 029	5.4%	46	.1%	4 318.7%
Other Materials	5 185	609	11.7%	92	1.8%	701	13.5%	243	12.8%	(62.2%)
Contracted services	11 466	4 083	35.6%	3 712	32.4%	7 796	68.0%	549	17.0%	576.1%
Transfers and grants	-	-	-	-	-	-	-	292	74.3%	(100.0%)
Other expenditure	15 007	5 258	35.0%	4 493	29.9%	9 751	65.0%	1 405	19.9%	219.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 701	20 641		5 053		25 694		(9 494)		
Transfers recognised - capital	29 208	11 203	38.4%	6 000	20.5%	17 203	58.9%	-	2.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	500	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	32 409	31 844		11 053		42 897		(9 494)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	32 409	31 844		11 053		42 897		(9 494)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	32 409	31 844		11 053		42 897		(9 494)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	32 409	31 844		11 053		42 897		(9 494)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	75 669	7 306	9.7%	825	1.1%	8 131	10.7%	3 102	7.6%	(73.4%)
National Government	61 518	7 306	11.9%	825	1.3%	8 131	13.2%	1 589	8.0%	(48.1%)
Provincial Government	885	-	-	-	-	-	-	-	-	-
District Municipality	12 766	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	75 169	7 306	9.7%	825	1.1%	8 131	10.8%	1 589	4.0%	(48.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	500	-	-	-	-	-	-	1 513	100.9%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	75 669	7 306	9.7%	825	1.1%	8 131	10.7%	3 102	7.6%	(73.4%)
Governance and Administration	500	-	-	-	-	-	-	-	-	-
Executive & Council	500	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	7 306	-	825	-	8 131	-	1 513	21.8%	(45.5%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	7 306	-	825	-	8 131	-	1 513	21.8%	(45.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	65 117	-	-	-	-	-	-	1 589	5.5%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	36 492	-	-	-	-	-	-	1 589	21.2%	(100.0%)
Waste Water Management	28 626	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	10 052	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	199 322	54 356	27.3%	38 820	19.5%	93 177	46.7%	42 742	58.3%	(9.2%)
Property rates, penalties and collection charges	8 782	8 584	97.7%	2 726	31.0%	11 310	128.8%	11 957	268.0%	(77.2%)
Service charges	77 784	4 208	5.4%	1 485	1.9%	5 693	7.3%	10 143	45.7%	(85.4%)
Other revenue	640	976	152.4%	5 156	805.0%	6 133	957.5%	98	568.2%	5 154.2%
Government - operating	63 389	27 418	43.3%	19 492	30.7%	46 910	74.0%	15 969	68.7%	22.1%
Government - capital	29 208	11 203	38.4%	6 000	20.5%	17 203	58.9%	122	13.4%	4 808.7%
Interest	19 518	1 966	10.1%	3 962	20.3%	5 928	30.4%	4 452	97.6%	(11.0%)
Dividends	-	-		-		-		-		
Payments	(121 608)	(41 926)	34.5%	(26 108)	21.5%	(68 033)	55.9%	(17 119)	42.8%	52.5%
Suppliers and employees	(121 533)	(41 917)	34.5%	(26 055)	21.4%	(67 972)	55.9%	(16 923)	42.7%	54.0%
Finance charges	(75)	(8)	10.7%	(53)	70.0%	(61)	80.8%	(21)	57.9%	145.6%
Transfers and grants	-	-		-		-		(175)	-	(100.0%)
Net Cash from/(used) Operating Activities	77 714	12 431	16.0%	12 713	16.4%	25 143	32.4%	25 624	116.2%	(50.4%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	(2 233)	30.8%	(100.0%)
Capital assets	-	-	-	-	-	-	-	(2 233)	30.8%	(100.0%)
Net Cash from/(used) Investing Activities	-	-	-	-	-	-	-	(2 233)	31.2%	(100.0%)
Cash Flow from Financing Activities										
Receipts	42	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	42	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	42	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	77 756	12 431	16.0%	12 713	16.3%	25 143	32.3%	23 391	(649.7%)	(45.7%)
Cash/cash equivalents at the year begin:	5 533	460	8.3%	12 891	233.0%	460	8.3%	2 269	-	468.1%
Cash/cash equivalents at the year end:	83 289	12 891	15.5%	25 603	30.7%	25 603	30.7%	25 660	(834.4%)	(.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2 314	5.2%	-	-	2 610	5.9%	39 638	89.0%	44 561	54.7%
Bulk Water	506	2.4%	502	2.4%	497	2.4%	19 251	92.7%	20 756	25.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 587	72.9%	947	7.2%	399	3.0%	2 212	16.8%	13 146	16.1%
Auditor-General	-	-	1 349	45.0%	428	14.3%	1 224	40.8%	3 000	3.7%
Other	-	-	-	-	-	-	-	-	-	-
Total	12 407	15.2%	2 798	3.4%	3 935	4.8%	62 325	76.5%	81 464	100.0%

Contact Details

Municipal Manager	Mr MH Robertson	053 531 0671/2
Financial Manager	Mr Chris Mokeng (acting)	053 531 0671

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: MAGARENG (NC093)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	96 869	29 693	30.7%	8 786	9.1%	38 479	39.7%	29 749	58.9%	(70.5%)
Property rates	7 053	1 745	24.7%	1 117	15.8%	2 862	40.6%	1 121	33.7%	(.4%)
Property rates - penalties and collection charges	1 600	352	22.0%	274	17.1%	626	39.1%	245	26.9%	11.7%
Service charges - electricity revenue	16 551	4 041	24.4%	2 265	13.7%	6 306	38.1%	2 157	44.7%	5.0%
Service charges - water revenue	7 835	1 623	20.7%	1 079	13.8%	2 702	34.5%	795	33.6%	35.7%
Service charges - sanitation revenue	5 760	1 489	25.8%	751	13.0%	2 239	38.9%	726	33.2%	3.3%
Service charges - refuse revenue	4 866	1 075	22.1%	718	14.8%	1 793	36.8%	690	42.2%	4.1%
Service charges - other	-	9	-	6	-	14	-	4	-	39.4%
Rental of facilities and equipment	86	5	5.8%	4	4.5%	9	10.4%	7	43.9%	(42.6%)
Interest earned - external investments	406	57	14.1%	4	1.0%	61	15.1%	32	55.2%	(86.7%)
Interest earned - outstanding debtors	8 297	1 900	22.9%	1 238	14.9%	3 138	37.8%	1 155	38.4%	7.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	245	2	.6%	-	-	2	.6%	0	4.3%	(100.0%)
Licences and permits	859	65	7.6%	48	5.5%	113	13.2%	72	26.5%	(33.7%)
Agency services	31	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	42 400	17 296	40.8%	1 222	2.9%	18 518	43.7%	22 679	86.8%	(94.6%)
Other own revenue	880	35	4.0%	60	6.8%	95	10.8%	67	17.7%	(10.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	135 888	14 886	11.0%	13 655	10.0%	28 541	21.0%	12 566	32.5%	8.7%
Employee related costs	36 817	8 241	22.4%	7 191	19.5%	15 432	41.9%	7 160	39.8%	.4%
Remuneration of councillors	3 166	652	20.6%	(129)	(4.1%)	522	16.5%	297	26.7%	(143.6%)
Debt impairment	12 140	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	24 935	-	-	-	-	-	-	-	-	-
Finance charges	100	-	-	-	-	-	-	-	-	-
Bulk purchases	29 434	3 079	10.5%	2 457	8.3%	5 536	18.8%	2 339	82.7%	5.0%
Other Materials	1 660	239	14.4%	367	22.1%	605	36.5%	78	3.1%	370.8%
Contracted services	2 093	262	12.5%	182	8.7%	444	21.2%	497	47.0%	(63.3%)
Transfers and grants	-	417	-	1 907	-	2 324	-	786	35.7%	142.7%
Other expenditure	25 543	1 997	7.8%	1 680	6.6%	3 677	14.4%	1 409	77.5%	19.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(39 019)	14 808		(4 869)		9 938		17 184		
Transfers recognised - capital	38 937	6 551	16.8%	-	-	6 551	16.8%	2 726	26.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(82)	21 359		(4 869)		16 489		19 910		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(82)	21 359		(4 869)		16 489		19 910		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(82)	21 359		(4 869)		16 489		19 910		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(82)	21 359		(4 869)		16 489		19 910		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	38 937	3 422	8.8%	1 927	4.9%	5 350	13.7%	431	3.5%	347.0%
National Government	13 653	3 422	25.1%	1 927	14.1%	5 350	39.2%	431	3.5%	347.0%
Provincial Government	20 284	-	-	-	-	-	-	-	-	-
District Municipality	5 000	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 937	3 422	8.8%	1 927	4.9%	5 350	13.7%	431	3.5%	347.0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	38 937	3 422	8.8%	1 927	4.9%	5 350	13.7%	431	3.5%	347.0%
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	1 030	-	332	-	1 362	-	263	2.9%	26.1%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	1 030	-	332	-	1 362	-	263	2.9%	26.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	38 937	2 392	6.1%	1 595	4.1%	3 987	10.2%	168	5.6%	849.6%
Electricity	3 000	2 392	79.7%	256	8.5%	2 648	88.3%	168	5.6%	52.3%
Water	35 937	-	-	1 339	3.7%	1 339	3.7%	-	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	125 067	27 742	22.2%	17 503	14.0%	45 244	36.2%	20 844	41.7%	(16.0%)
Property rates, penalties and collection charges	5 192	593	11.4%	873	16.8%	1 466	28.2%	998	23.6%	(12.5%)
Service charges	31 216	1 584	5.1%	1 738	5.6%	3 322	10.6%	2 536	25.6%	(31.4%)
Other revenue	2 101	1 664	79.2%	809	38.5%	2 474	117.7%	1 091	181.8%	(25.8%)
Government - operating	42 400	17 046	40.2%	13 995	33.0%	31 041	73.2%	9 663	53.8%	44.8%
Government - capital	38 937	6 801	17.5%	-	-	6 801	17.5%	6 470	53.6%	(100.0%)
Interest	5 222	54	1.0%	87	1.7%	140	2.7%	86	1.9%	1.0%
Dividends	-	-		-		-		-		
Payments	(99 034)	(14 687)	14.8%	(19 900)	20.1%	(34 588)	34.9%	(12 853)	44.9%	54.8%
Suppliers and employees	(98 934)	(14 270)	14.4%	(18 226)	18.4%	(32 496)	32.8%	(11 815)	45.3%	54.3%
Finance charges	(100)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(417)	-	(1 675)	-	(2 092)	-	(1 038)	41.0%	61.4%
Net Cash from/(used) Operating Activities	26 034	13 054	50.1%	(2 398)	(9.2%)	10 656	40.9%	7 992	35.0%	(130.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	(3 581)	-	(588)	-	(4 169)	-	(992)	7.1%	(40.7%)
Capital assets	-	(3 581)	-	(588)	-	(4 169)	-	(992)	7.1%	(40.7%)
Net Cash from/(used) Investing Activities	-	(3 581)	-	(588)	-	(4 169)	-	(992)	7.1%	(40.7%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	26 034	9 473	36.4%	(2 986)	(11.5%)	6 488	24.9%	7 000	61.5%	(142.7%)
Cash/cash equivalents at the year begin:	4 757	212	4.5%	9 685	203.6%	212	4.5%	2 914	17.6%	232.3%
Cash/cash equivalents at the year end:	30 791	9 685	31.5%	6 700	21.8%	6 700	21.8%	9 914	50.4%	(32.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	539	2.0%	547	2.0%	514	1.9%	25 438	94.1%	27 037	18.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	467	2.0%	704	3.0%	633	2.7%	21 854	92.4%	23 658	16.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	571	3.2%	505	2.8%	459	2.6%	16 436	91.5%	17 971	12.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	338	1.7%	338	1.7%	335	1.7%	18 695	94.9%	19 707	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	339	1.8%	336	1.8%	329	1.8%	17 790	94.7%	18 794	12.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	788	2.1%	784	2.1%	760	2.0%	35 133	93.8%	37 465	25.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10	.9%	10	.9%	8	.7%	1 155	97.6%	1 183	.8%	-	-	-	-
Total By Income Source	3 051	2.1%	3 225	2.2%	3 038	2.1%	136 501	93.6%	145 815	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	99	2.3%	279	6.4%	207	4.8%	3 773	86.6%	4 359	3.0%	-	-	-	-
Commercial	381	3.6%	345	3.2%	288	2.7%	9 674	90.5%	10 688	7.3%	-	-	-	-
Households	2 562	2.0%	2 591	2.0%	2 534	1.9%	122 688	94.1%	130 376	89.4%	-	-	-	-
Other	9	2.2%	9	2.2%	9	2.2%	366	93.3%	392	.3%	-	-	-	-
Total By Customer Group	3 051	2.1%	3 225	2.2%	3 038	2.1%	136 501	93.6%	145 815	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2 042	7.5%	2 866	10.6%	2 700	10.0%	19 503	71.9%	27 112	30.5%
Bulk Water	802	1.5%	851	1.6%	885	1.6%	51 474	95.3%	54 013	60.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	213	6.6%	476	14.7%	2 537	78.6%	3 226	3.6%
Auditor-General	934	21.2%	17	.4%	20	.5%	3 443	78.0%	4 414	5.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	3 779	4.3%	3 947	4.4%	4 080	4.6%	76 957	86.7%	88 764	100.0%

Contact Details

Municipal Manager	Mr Floyd Leeuw	053 497 3111
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PHOKWANE (NC094)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	273 674	76 749	28.0%	149 380	54.6%	226 129	82.6%	63 218	55.1%	136.3%
Property rates	22 118	5 444	24.6%	4 897	22.1%	10 341	46.8%	3 555	41.1%	37.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	68 575	20 330	29.6%	96 045	140.1%	116 375	169.7%	18 485	53.5%	419.6%
Service charges - water revenue	34 859	6 090	17.5%	11 705	33.6%	17 796	51.1%	6 727	37.1%	74.0%
Service charges - sanitation revenue	8 017	3 426	42.7%	3 422	42.7%	6 848	85.4%	3 151	51.7%	8.6%
Service charges - refuse revenue	5 953	2 232	37.5%	2 220	37.3%	4 452	74.8%	2 070	50.3%	7.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	570	90	15.9%	85	14.9%	175	30.7%	120	71.4%	(29.5%)
Interest earned - external investments	800	219	27.3%	(1 925)	(240.6%)	(1 706)	(213.3%)	91	16.7%	(2 212.7%)
Interest earned - outstanding debtors	15 710	4 577	29.1%	5 505	35.0%	10 083	64.2%	4 062	57.9%	35.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	179	16	9.0%	15	8.1%	31	17.2%	15	28.4%	(4.2%)
Licences and permits	2 043	503	24.6%	450	22.0%	953	46.7%	411	57.8%	9.7%
Agency services	1 830	509	27.8%	367	20.1%	876	47.9%	349	137.5%	5.1%
Transfers recognised - operational	112 153	33 045	29.5%	26 393	23.5%	59 438	53.0%	23 951	68.0%	10.2%
Other own revenue	867	267	30.8%	200	23.1%	467	53.9%	231	38.0%	(13.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	270 351	28 895	10.7%	52 741	19.5%	81 636	30.2%	51 255	35.4%	2.9%
Employee related costs	68 629	16 524	24.1%	17 817	26.0%	34 341	50.0%	15 690	52.6%	13.6%
Remuneration of councillors	5 875	1 349	23.0%	1 392	23.7%	2 741	46.7%	1 175	50.5%	18.5%
Debt impairment	11 178	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	13 104	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	81 270	1 161	1.4%	18 990	23.4%	20 151	24.8%	19 200	34.2%	(1.1%)
Other Materials	11 010	1 519	13.8%	2 387	21.7%	3 906	35.5%	1 610	24.8%	48.3%
Contracted services	27 767	2 259	8.1%	4 624	16.7%	6 883	24.8%	4 814	42.2%	(4.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	51 517	6 083	11.8%	7 531	14.6%	13 614	26.4%	8 766	32.2%	(14.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 323	47 854		96 639		144 493		11 963		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	35 779	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	39 102	47 854		96 639		144 493		11 963		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	39 102	47 854		96 639		144 493		11 963		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	39 102	47 854		96 639		144 493		11 963		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	39 102	47 854		96 639		144 493		11 963		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	35 779	6 817	19.1%	5 990	16.7%	12 808	35.8%	14 234	53.1%	(57.9%)
National Government	27 564	6 817	24.7%	5 180	18.8%	11 997	43.5%	13 779	55.8%	(62.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	5 000	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 564	6 817	20.9%	5 180	15.9%	11 997	36.8%	13 779	55.8%	(62.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 215	-	-	811	25.2%	811	25.2%	455	13.0%	78.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	35 779	6 817	19.1%	5 990	16.7%	12 808	35.8%	14 234	53.1%	(57.9%)
Governance and Administration	1 000	258	25.8%	50	5.0%	308	30.8%	8	2.0%	499.8%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 000	258	25.8%	50	5.0%	308	30.8%	8	2.0%	499.8%
Community and Public Safety	750	-	-	426	56.9%	426	56.9%	106	66.3%	303.6%
Community & Social Services	750	-	-	426	56.9%	426	56.9%	106	66.3%	303.6%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 042	3 413	30.9%	3 473	31.5%	6 886	62.4%	4 840	37.3%	(28.2%)
Planning and Development	50	-	-	-	-	-	-	70	9.0%	(100.0%)
Road Transport	10 992	3 413	31.0%	3 473	31.6%	6 886	62.6%	4 770	38.7%	(27.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	22 987	3 147	13.7%	2 041	8.9%	5 188	22.6%	9 280	60.6%	(78.0%)
Electricity	7 128	1 310	18.4%	1 956	27.4%	3 266	45.8%	508	106.0%	285.0%
Water	1 109	736	66.4%	84	7.6%	820	74.0%	8 772	61.3%	(99.0%)
Waste Water Management	14 750	1 101	7.5%	-	-	1 101	7.5%	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	299 937	61 795	20.6%	53 966	18.0%	115 761	38.6%	63 218	61.7%	(14.6%)
Property rates, penalties and collection charges	19 168	5 444	28.4%	4 897	25.5%	10 341	54.0%	3 555	41.1%	37.8%
Service charges	113 274	17 125	15.1%	17 978	15.9%	35 102	31.0%	30 433	69.3%	(40.9%)
Other revenue	5 410	1 385	25.6%	27 510	508.5%	28 895	534.1%	1 126	62.4%	2 342.9%
Government - operating	112 153	33 045	29.5%	-	-	33 045	29.5%	23 951	68.0%	(100.0%)
Government - capital	35 779	-	-	-	-	-	-	-	34.2%	-
Interest	14 154	4 796	33.9%	3 581	25.3%	8 377	59.2%	4 153	562.1%	(13.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(229 228)	(28 896)	12.6%	(52 741)	23.0%	(81 637)	35.6%	(51 086)	39.1%	3.2%
Suppliers and employees	(229 228)	(28 896)	12.6%	(52 741)	23.0%	(81 637)	35.6%	(51 086)	39.1%	3.2%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	70 709	32 899	46.5%	1 225	1.7%	34 123	48.3%	12 132	221.1%	(89.9%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	(.4%)	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	(.4%)	-
Payments	(35 779)	(6 817)	19.1%	(5 990)	16.7%	(12 808)	35.8%	(14 234)	43.8%	(57.9%)
Capital assets	(35 779)	(6 817)	19.1%	(5 990)	16.7%	(12 808)	35.8%	(14 234)	43.8%	(57.9%)
Net Cash from/(used) Investing Activities	(35 779)	(6 817)	19.1%	(5 990)	16.7%	(12 808)	35.8%	(14 234)	42.3%	(57.9%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	(24)	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	(24)	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	(24)	-	(100.0%)
Net Increase/(Decrease) in cash held	34 930	26 081	74.7%	(4 766)	(13.6%)	21 316	61.0%	(2 125)	(99.9%)	124.2%
Cash/cash equivalents at the year begin:	4 452	903	20.3%	26 984	606.1%	903	20.3%	95 978	1 071.0%	(71.9%)
Cash/cash equivalents at the year end:	39 382	26 984	68.5%	22 219	56.4%	22 219	56.4%	93 853	(280.2%)	(76.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	2 379	11.5%	4 119	19.9%	14 203	68.6%	20 700	48.6%
Bulk Water	3 795	17.7%	3 115	14.5%	3 175	14.8%	11 399	53.1%	21 483	50.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	255	66.4%	39	10.1%	91	23.6%	385	.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 795	8.9%	5 749	13.5%	7 332	17.2%	25 692	60.4%	42 568	100.0%

Contact Details

Municipal Manager	Mr Zithulele Nikani	053 474 9700
Financial Manager	Ms Hestelle Basson	053 474 9700

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: FRANCES BAARD (DC9)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	119 645	48 041	40.2%	33 029	27.6%	81 070	67.8%	35 130	66.6%	(6.0%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 081	21	1.9%	22	2.0%	43	3.9%	21	3.9%	.9%
Interest earned - external investments	5 443	1 597	29.3%	1 428	26.2%	3 024	55.6%	34 731	661.1%	(95.9%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	112 991	46 366	41.0%	30 773	27.2%	77 139	68.3%	368	39.3%	8 255.7%
Other own revenue	100	58	57.7%	806	806.4%	864	864.1%	10	1.7%	8 267.0%
Gains on disposal of PPE	30	-	-	-	-	-	-	-	-	-
Operating Expenditure	160 269	21 040	13.1%	35 596	22.2%	56 636	35.3%	28 994	30.3%	22.8%
Employee related costs	61 215	12 262	20.0%	12 159	19.9%	24 421	39.9%	13 168	43.9%	(7.7%)
Remuneration of councillors	6 715	1 320	19.7%	1 502	22.4%	2 822	42.0%	1 406	44.3%	6.8%
Debt impairment	3	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 827	-	-	-	-	-	-	-	-	-
Finance charges	2 166	-	-	365	16.9%	365	16.9%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	4 406	1 431	32.5%	1 323	30.0%	2 754	62.5%	639	38.1%	107.0%
Contracted services	-	1 789	-	2 349	-	4 138	-	-	-	(100.0%)
Transfers and grants	61 335	1 975	3.2%	14 103	23.0%	16 078	26.2%	9 943	19.8%	41.8%
Other expenditure	20 392	2 264	11.1%	3 795	18.6%	6 059	29.7%	3 838	28.7%	(1.1%)
Loss on disposal of PPE	210	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(40 624)	27 001		(2 567)		24 434		6 136		
Transfers recognised - capital	-	-	-	(16)	-	(16)	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(40 624)	27 001		(2 583)		24 418		6 136		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(40 624)	27 001		(2 583)		24 418		6 136		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(40 624)	27 001		(2 583)		24 418		6 136		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(40 624)	27 001		(2 583)		24 418		6 136		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	19 036	165	.9%	1 929	10.1%	2 095	11.0%	941	8.1%	105.0%
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 036	165	.9%	1 929	10.1%	2 095	11.0%	941	8.1%	105.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	19 036	165	.9%	1 929	10.1%	2 095	11.0%	941	8.1%	105.0%
Governance and Administration	2 860	164	5.7%	65	2.3%	228	8.0%	203	11.8%	(68.3%)
Executive & Council	79	13	15.8%	19	23.8%	31	39.6%	-	4.5%	(100.0%)
Budget & Treasury Office	1 746	151	8.7%	-	-	151	8.7%	14	2.0%	(100.0%)
Corporate Services	1 035	-	-	46	4.4%	46	4.4%	189	41.8%	(75.8%)
Community and Public Safety	4 120	-	-	1 834	44.5%	1 834	44.5%	724	7.6%	153.4%
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	4 120	-	-	1 834	44.5%	1 834	44.5%	724	7.6%	153.4%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 040	2	-	11	.1%	13	.1%	14	3.4%	(18.4%)
Planning and Development	12 030	2	-	3	-	5	-	14	3.5%	(77.1%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	10	-	-	8	82.0%	8	82.0%	-	-	(100.0%)
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	16	-	-	19	120.0%	19	120.0%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	118 437	40 941	34.6%	31 422	26.5%	72 363	61.1%	41 693	72.2%	(24.6%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	1 181	58	4.9%	362	30.6%	420	35.5%	(28)	.7%	(1 406.3%)
Government - operating	111 813	39 287	35.1%	29 632	26.5%	68 919	61.6%	39 968	76.5%	(25.9%)
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	5 443	1 597	29.3%	1 428	26.2%	3 024	55.6%	1 753	55.2%	(18.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(138 541)	(21 870)	15.8%	(34 836)	25.1%	(56 706)	40.9%	(18 766)	33.9%	85.6%
Suppliers and employees	(74 710)	(20 805)	27.8%	(20 324)	27.2%	(41 128)	55.1%	(8 823)	42.9%	130.3%
Finance charges	(2 166)	-	-	(365)	16.9%	(365)	16.9%	-	-	(100.0%)
Transfers and grants	(61 665)	(1 065)	1.7%	(14 147)	22.9%	(15 213)	24.7%	(9 942)	20.6%	42.3%
Net Cash from/(used) Operating Activities	(20 104)	19 071	(94.9%)	(3 414)	17.0%	15 657	(77.9%)	22 927	(172.8%)	(114.9%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(15 229)	(165)	1.1%	(1 929)	12.7%	(2 095)	13.8%	(941)	11.5%	105.0%
Capital assets	(15 229)	(165)	1.1%	(1 929)	12.7%	(2 095)	13.8%	(941)	11.5%	105.0%
Net Cash from/(used) Investing Activities	(15 229)	(165)	1.1%	(1 929)	12.7%	(2 095)	13.8%	(941)	11.6%	105.0%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 800)	-	-	(964)	53.6%	(964)	53.6%	-	-	(100.0%)
Repayment of borrowing	(1 800)	-	-	(964)	53.6%	(964)	53.6%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(1 800)	-	-	(964)	53.6%	(964)	53.6%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(37 132)	18 906	(50.9%)	(6 308)	17.0%	12 598	(33.9%)	21 986	(113.0%)	(128.7%)
Cash/cash equivalents at the year begin:	78 769	69 275	87.9%	88 181	111.9%	69 275	87.9%	102 404	93.5%	(13.9%)
Cash/cash equivalents at the year end:	41 637	88 181	211.8%	81 873	196.6%	81 873	196.6%	124 390	201.5%	(34.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	507	43.4%	64	5.5%	80	6.8%	518	44.3%	1 169	100.0%	-	-	-	-
Total By Income Source	507	43.4%	64	5.5%	80	6.8%	518	44.3%	1 169	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	68	14.7%	51	11.2%	77	16.7%	265	57.5%	461	39.4%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	439	62.0%	13	1.8%	3	.5%	253	35.7%	708	60.6%	-	-	-	-
Total By Customer Group	507	43.4%	64	5.5%	80	6.8%	518	44.3%	1 169	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5 926	99.9%	4	.1%	-	-	-	-	5 930	100.0%
Total	5 926	99.9%	4	.1%	-	-	-	-	5 930	100.0%

Contact Details

Municipal Manager	Ms Z M Bogatsu	053 838 0911
Financial Manager	Ms Onneile Moseki (Acting)	053 838 0956

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MORETELE (NW371)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	372 332	134 995	36.3%	128 623	34.5%	263 618	70.8%	27 324	46.2%	370.7%
Property rates	47 799	11 210	23.5%	11 210	23.5%	22 420	46.9%	11 126	64.0%	.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	19 648	6 524	33.2%	6 591	33.5%	13 115	66.8%	6 350	50.7%	3.8%
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	11 616	4 537	39.1%	4 536	39.0%	9 073	78.1%	4 232	50.8%	7.2%
Service charges - other	-	1	-	0	-	1	-	1	-	(41.5%)
Rental of facilities and equipment	107	24	22.3%	18	16.9%	42	39.2%	20	56.0%	(8.7%)
Interest earned - external investments	4 169	881	21.1%	92	2.2%	973	23.3%	1 545	78.6%	(94.0%)
Interest earned - outstanding debtors	5 671	1 543	27.2%	1 654	29.2%	3 197	56.4%	3 880	114.6%	(57.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	282 565	110 128	39.0%	104 330	36.9%	214 458	75.9%	-	41.4%	(100.0%)
Other own revenue	758	147	19.4%	192	25.3%	339	44.7%	171	54.1%	11.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	382 495	86 646	22.7%	75 922	19.8%	162 569	42.5%	60 364	34.8%	25.8%
Employee related costs	96 788	19 810	20.5%	21 118	21.8%	40 928	42.3%	18 602	42.0%	13.5%
Remuneration of councillors	19 419	4 193	21.6%	4 020	20.7%	8 212	42.3%	4 347	46.7%	(7.5%)
Debt impairment	42 086	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	13 927	-	-	-	-	-	-	-	-	-
Finance charges	6 877	-	-	10	.1%	10	.1%	21	28.3%	(51.9%)
Bulk purchases	23 320	7 147	30.6%	2 518	10.8%	9 665	41.4%	2 248	31.6%	12.0%
Other Materials	19 681	3 963	20.1%	5 653	28.7%	9 616	48.9%	4 131	27.3%	36.9%
Contracted services	47 430	13 864	29.2%	11 266	23.8%	25 130	53.0%	10 606	41.9%	6.2%
Transfers and grants	19 195	-	-	-	-	-	-	1 331	30.4%	(100.0%)
Other expenditure	93 772	37 671	40.2%	31 337	33.4%	69 008	73.6%	19 079	48.3%	64.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(10 163)	48 349		52 701		101 050		(33 040)		
Transfers recognised - capital	101 359	-	-	58 085	57.3%	58 085	57.3%	112 839	103.0%	(48.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	91 196	48 349		110 786		159 135		79 799		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	91 196	48 349		110 786		159 135		79 799		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	91 196	48 349		110 786		159 135		79 799		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	91 196	48 349		110 786		159 135		79 799		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	159 759	34 861	21.8%	61 730	38.6%	96 592	60.5%	79 089	82.5%	(21.9%)
National Government	101 359	22 320	22.0%	45 674	45.1%	67 994	67.1%	78 893	85.7%	(42.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	101 359	22 320	22.0%	45 674	45.1%	67 994	67.1%	78 893	91.3%	(42.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	58 400	12 541	21.5%	16 057	27.5%	28 598	49.0%	196	1.6%	8 079.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	159 759	34 861	21.8%	61 730	38.6%	96 592	60.5%	79 089	82.5%	(21.9%)
Governance and Administration	26 268	30	.1%	-	-	30	.1%	196	8.9%	(100.0%)
Executive & Council	150	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	26 118	30	.1%	-	-	30	.1%	196	8.9%	(100.0%)
Community and Public Safety	7 362	5 126	69.6%	14 828	201.4%	19 954	271.0%	1 241	13.5%	1 094.4%
Community & Social Services	-	5 126	-	11 388	-	16 514	-	1 241	-	817.3%
Sport And Recreation	7 362	-	-	2 755	37.4%	2 755	37.4%	-	-	(100.0%)
Public Safety	-	-	-	684	-	684	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	24 125	19 176	79.5%	14 856	61.6%	34 032	141.1%	32 427	245.9%	(54.2%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	24 125	19 176	79.5%	14 856	61.6%	34 032	141.1%	32 427	245.9%	(54.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	72 005	10 530	14.6%	32 047	44.5%	42 577	59.1%	45 225	65.1%	(29.1%)
Electricity	11 632	-	-	-	-	-	-	1 637	44.5%	(100.0%)
Water	60 373	10 071	16.7%	20 792	34.4%	30 862	51.1%	28 103	50.9%	(26.0%)
Waste Water Management	-	459	-	11 255	-	11 714	-	15 484	151.3%	(27.3%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	30 000	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	513 080	178 166	34.7%	115 483	22.5%	293 650	57.2%	154 900	83.6%	(25.4%)
Property rates, penalties and collection charges	33 459	213	.6%	426	1.3%	639	1.9%	319	2.3%	33.3%
Service charges	2 047	26 804	1 309.5%	511	25.0%	27 315	1 334.4%	343	48.8%	49.0%
Other revenue	40 107	19	-	243	.6%	262	.7%	2 280	5 073.2%	(89.3%)
Government - operating	282 565	111 770	39.6%	90 822	32.1%	202 592	71.7%	86 996	73.7%	4.4%
Government - capital	150 733	38 437	25.5%	22 548	15.0%	60 985	40.5%	63 392	99.6%	(64.4%)
Interest	4 169	923	22.1%	933	22.4%	1 856	44.5%	1 569	66.7%	(40.5%)
Dividends	-	-		-		-		-		
Payments	(326 482)	(92 487)	28.3%	(91 687)	28.1%	(184 174)	56.4%	(65 766)	50.6%	39.4%
Suppliers and employees	(300 410)	(92 441)	30.8%	(87 805)	29.2%	(180 246)	60.0%	(65 734)	52.9%	33.6%
Finance charges	(6 877)	(46)	.7%	(3 882)	56.5%	(3 929)	57.1%	(32)	53.0%	11 987.2%
Transfers and grants	(19 195)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	186 598	85 679	45.9%	23 796	12.8%	109 475	58.7%	89 134	160.5%	(73.3%)
Cash Flow from Investing Activities										
Receipts	50 000	(33 250)	(66.5%)	61 000	122.0%	27 750	55.5%	(12 600)	-	(584.1%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	50 000	(33 250)	(66.5%)	61 000	122.0%	27 750	55.5%	(12 600)	-	(584.1%)
Payments	(159 759)	(57 142)	35.8%	(57 988)	36.3%	(115 129)	72.1%	(91 644)	93.6%	(36.7%)
Capital assets	(159 759)	(57 142)	35.8%	(57 988)	36.3%	(115 129)	72.1%	(91 644)	93.6%	(36.7%)
Net Cash from/(used) Investing Activities	(109 759)	(90 392)	82.4%	3 012	(2.7%)	(87 379)	79.6%	(104 244)	164.3%	(102.9%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(74 425)	(24 871)	33.4%	(27 000)	36.3%	(51 871)	69.7%	-	-	(100.0%)
Repayment of borrowing	(74 425)	(24 871)	33.4%	(27 000)	36.3%	(51 871)	69.7%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(74 425)	(24 871)	33.4%	(27 000)	36.3%	(51 871)	69.7%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	2 414	(29 584)	(1 225.7%)	(192)	(7.9%)	(29 776)	(1 233.6%)	(15 110)	(707.0%)	(98.7%)
Cash/cash equivalents at the year begin:	80 999	30 289	37.4%	705	.9%	30 289	37.4%	15 421	20.1%	(95.4%)
Cash/cash equivalents at the year end:	83 413	705	.8%	513	.6%	513	.6%	311	1.5%	65.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 214	1.9%	2 178	1.8%	2 200	1.9%	111 330	94.4%	117 922	46.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 455	3.9%	1 458	3.9%	1 453	3.9%	32 598	88.2%	36 965	14.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 469	2.7%	1 470	2.7%	1 464	2.7%	50 116	91.9%	54 519	21.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	555	1.3%	543	1.2%	529	1.2%	42 660	96.3%	44 288	17.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	5	100.0%	5	-	-	-	-	-
Total By Income Source	5 693	2.2%	5 650	2.2%	5 647	2.2%	236 709	93.3%	253 699	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 062	4.8%	1 048	4.7%	1 046	4.7%	18 930	85.7%	22 085	8.7%	-	-	-	-
Commercial	77	1.3%	81	1.4%	74	1.3%	5 610	96.0%	5 842	2.3%	-	-	-	-
Households	4 554	2.0%	4 522	2.0%	4 526	2.0%	212 170	94.0%	225 771	89.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 693	2.2%	5 650	2.2%	5 647	2.2%	236 709	93.3%	253 699	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	986	21.8%	3 092	68.4%	439	9.7%	4	.1%	4 520	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	986	21.8%	3 092	68.4%	439	9.7%	4	.1%	4 520	100.0%

Contact Details

Municipal Manager	Mr Frans Mabokela (Acting)	012 716 1300
Financial Manager	Ms Nancy Rampedi	012 716 1000

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MADIBENG (NW372)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	1 594 000	491 741	30.8%	224 009	14.1%	715 749	44.9%	238 849	44.3%	(6.2%)
Property rates	294 576	76 960	26.1%	69 916	23.7%	146 876	49.9%	73 202	42.9%	(4.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	445 000	104 147	23.4%	101 165	22.7%	205 313	46.1%	100 720	46.1%	.4%
Service charges - water revenue	147 500	54 010	36.6%	17 323	11.7%	71 332	48.4%	32 445	46.9%	(46.6%)
Service charges - sanitation revenue	35 000	14 173	40.5%	3 208	9.2%	17 381	49.7%	8 016	50.4%	(60.0%)
Service charges - refuse revenue	30 000	7 780	25.9%	7 202	24.0%	14 981	49.9%	6 649	48.6%	8.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 755	351	20.0%	308	17.6%	659	37.5%	293	74.4%	5.1%
Interest earned - external investments	7 600	793	10.4%	1 444	19.0%	2 237	29.4%	1 263	70.5%	14.3%
Interest earned - outstanding debtors	70 000	19 050	27.2%	20 536	29.3%	39 586	56.6%	12 209	58.7%	68.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	530	10	1.9%	(105)	(19.8%)	(95)	(17.9%)	171	39.9%	(161.2%)
Licences and permits	3 400	-	-	-	-	-	-	871	19.5%	(100.0%)
Agency services	6 000	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	515 319	210 895	40.9%	-	-	210 895	40.9%	-	40.9%	-
Other own revenue	37 320	3 572	9.6%	3 012	8.1%	6 583	17.6%	3 009	44.0%	.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 582 851	341 819	21.6%	318 944	20.1%	660 763	41.7%	356 569	38.9%	(10.6%)
Employee related costs	370 680	92 631	25.0%	96 075	25.9%	188 706	50.9%	87 304	50.4%	10.0%
Remuneration of councillors	29 000	5 896	20.3%	6 520	22.5%	12 416	42.8%	5 641	42.9%	15.6%
Debt impairment	201 000	(4 743)	(2.4%)	-	-	(4 743)	(2.4%)	-	-	-
Depreciation and asset impairment	87 370	-	-	30	-	30	-	-	-	(100.0%)
Finance charges	10 000	27 492	274.9%	9 264	92.6%	36 756	367.6%	8 193	325.1%	13.1%
Bulk purchases	515 000	123 478	24.0%	90 505	17.6%	213 984	41.6%	157 991	41.6%	(42.7%)
Other Materials	80 943	18 140	22.4%	33 397	41.3%	51 537	63.7%	29 500	35.7%	13.2%
Contracted services	146 250	51 785	35.4%	54 442	37.2%	106 227	72.6%	27 670	56.9%	96.8%
Transfers and grants	25 000	1 480	5.9%	1 280	5.1%	2 760	11.0%	4 111	20.3%	(68.9%)
Other expenditure	117 608	25 660	21.8%	27 430	23.3%	53 091	45.1%	36 158	60.8%	(24.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	11 149	149 921		(94 935)		54 986		(117 719)		
Transfers recognised - capital	255 211	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	266 360	149 921		(94 935)		54 986		(117 719)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	266 360	149 921		(94 935)		54 986		(117 719)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	266 360	149 921		(94 935)		54 986		(117 719)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	266 360	149 921		(94 935)		54 986		(117 719)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	255 211	32 413	12.7%	90 695	35.5%	123 107	48.2%	49 565	21.4%	83.0%
National Government	255 211	31 940	12.5%	90 457	35.4%	122 397	48.0%	47 483	21.1%	90.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	255 211	31 940	12.5%	90 457	35.4%	122 397	48.0%	47 483	21.1%	90.5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	473	-	238	-	711	-	2 082	33.2%	(88.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	255 211	32 413	12.7%	90 695	35.5%	123 107	48.2%	49 565	21.4%	83.0%
Governance and Administration	-	473	-	238	-	711	-	2 082	40.6%	(88.6%)
Executive & Council	-	78	-	11	-	89	-	-	-	(100.0%)
Budget & Treasury Office	-	-	-	20	-	20	-	2 057	45.7%	(99.0%)
Corporate Services	-	395	-	206	-	602	-	25	29.2%	737.1%
Community and Public Safety	7 500	694	9.3%	925	12.3%	1 619	21.6%	3 312	23.1%	(72.1%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	694	-	925	-	1 619	-	3 312	33.9%	(72.1%)
Public Safety	7 500	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	121 519	23 840	19.6%	38 131	31.4%	61 971	51.0%	20 049	19.7%	90.2%
Planning and Development	-	-	-	-	-	-	-	99	-	(100.0%)
Road Transport	121 519	23 840	19.6%	38 131	31.4%	61 971	51.0%	19 950	19.7%	91.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	126 192	7 405	5.9%	51 401	40.7%	58 806	46.6%	24 122	22.2%	113.1%
Electricity	13 304	858	6.5%	4 294	32.3%	5 152	38.7%	2 647	11.0%	62.2%
Water	74 388	795	1.1%	37 170	50.0%	37 965	51.0%	16 470	24.7%	125.7%
Waste Water Management	38 500	5 752	14.9%	9 937	25.8%	15 689	40.7%	5 006	28.3%	98.5%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	1 647 922	559 097	33.9%	477 097	29.0%	1 036 195	62.9%	394 008	58.7%	21.1%
Property rates, penalties and collection charges	233 599	36 875	15.8%	33 327	14.3%	70 202	30.1%	39 280	32.7%	(15.2%)
Service charges	537 522	142 908	26.6%	135 815	25.3%	278 723	51.9%	164 938	59.8%	(17.7%)
Other revenue	28 671	75 394	263.0%	26 065	90.9%	101 459	353.9%	22 859	313.2%	14.0%
Government - operating	515 319	212 906	41.3%	166 310	32.3%	379 216	73.6%	139 918	72.1%	18.9%
Government - capital	255 211	88 250	34.6%	112 623	44.1%	200 873	78.7%	24 127	43.3%	366.8%
Interest	77 600	2 764	3.6%	2 958	3.8%	5 721	7.4%	2 885	11.4%	2.5%
Dividends	-	-		-		-		-		
Payments	(1 319 481)	(541 298)	41.0%	(354 912)	26.9%	(896 210)	67.9%	(406 579)	67.0%	(12.7%)
Suppliers and employees	(1 309 481)	(512 326)	39.1%	(353 632)	27.0%	(865 958)	66.1%	(394 274)	66.2%	(10.3%)
Finance charges	(10 000)	(27 492)	274.9%	-	-	(27 492)	274.9%	(8 193)	325.1%	(100.0%)
Transfers and grants	-	(1 480)	-	(1 280)	-	(2 760)	-	(4 111)	20.3%	(68.9%)
Net Cash from/(used) Operating Activities	328 441	17 799	5.4%	122 185	37.2%	139 985	42.6%	(12 571)	29.8%	(1 072.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(255 211)	(32 413)	12.7%	(90 695)	35.5%	(123 107)	48.2%	(49 565)	21.4%	83.0%
Capital assets	(255 211)	(32 413)	12.7%	(90 695)	35.5%	(123 107)	48.2%	(49 565)	21.4%	83.0%
Net Cash from/(used) Investing Activities	(255 211)	(32 413)	12.7%	(90 695)	35.5%	(123 107)	48.2%	(49 565)	27.0%	83.0%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	73 230	(14 613)	(20.0%)	31 491	43.0%	16 877	23.0%	(62 136)	32.2%	(150.7%)
Cash/cash equivalents at the year begin:	17 136	77 959	454.9%	63 346	369.7%	77 959	454.9%	128 819	25.8%	(50.8%)
Cash/cash equivalents at the year end:	90 367	63 346	70.1%	94 837	104.9%	94 837	104.9%	66 683	29.7%	42.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13 100	4.1%	12 752	4.0%	11 463	3.6%	284 223	88.4%	321 538	22.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	33 168	15.4%	28 459	13.3%	14 310	6.7%	138 756	64.6%	214 694	15.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23 453	4.6%	18 999	3.7%	15 392	3.0%	450 889	88.6%	508 734	35.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	3 400	3.5%	3 224	3.3%	2 862	2.9%	87 994	90.3%	97 479	6.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 495	2.8%	2 249	2.5%	1 677	1.9%	82 351	92.8%	88 771	6.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 114	4.9%	8 702	4.6%	7 537	4.0%	161 925	86.5%	187 277	13.2%	-	-	-	-
Total By Income Source	84 730	6.0%	74 384	5.2%	53 242	3.8%	1 206 138	85.0%	1 418 494	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 128	4.9%	4 714	5.6%	4 296	5.1%	71 391	84.5%	84 529	6.0%	-	-	-	-
Commercial	37 243	12.6%	30 410	10.2%	17 679	6.0%	211 374	71.2%	296 706	20.9%	-	-	-	-
Households	40 735	3.8%	37 709	3.5%	29 795	2.8%	969 174	90.0%	1 077 413	76.0%	-	-	-	-
Other	2 624	(6.5%)	1 552	(3.9%)	1 472	(3.7%)	(45 802)	114.1%	(40 154)	(2.8%)	-	-	-	-
Total By Customer Group	84 730	6.0%	74 384	5.2%	53 242	3.8%	1 206 138	85.0%	1 418 494	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	29 375	37.1%	48 107	60.7%	1 744	2.2%	-	-	79 225	40.2%
Bulk Water	15 176	15.0%	15 916	15.7%	4 327	4.3%	65 782	65.0%	101 202	51.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 627	58.4%	6 853	41.6%	-	-	-	-	16 480	8.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	54 178	27.5%	70 876	36.0%	6 071	3.1%	65 782	33.4%	196 907	100.0%

Contact Details

Municipal Manager	Mr ME Manaka (Acting)	012 318 9500
Financial Manager	Mr Siza Rikhotso (Acting)	012 318 9224

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RUSTENBURG (NW373)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	4 056 902	960 615	23.7%	954 614	23.5%	1 915 229	47.2%	725 180	46.7%	31.6%
Property rates	300 115	74 117	24.7%	74 314	24.8%	148 431	49.5%	69 500	48.9%	6.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2 072 510	561 338	27.1%	557 547	26.9%	1 118 885	54.0%	421 731	49.7%	32.2%
Service charges - water revenue	484 254	85 605	17.7%	86 297	17.8%	171 902	35.5%	97 926	46.6%	(11.9%)
Service charges - sanitation revenue	250 835	49 728	19.8%	68 286	27.2%	118 014	47.0%	54 715	52.9%	24.8%
Service charges - refuse revenue	113 160	28 865	25.5%	25 383	22.4%	54 248	47.9%	27 191	52.8%	(6.6%)
Service charges - other	295	2	.7%	129	43.6%	131	44.4%	12	7.2%	1 001.1%
Rental of facilities and equipment	8 884	2 839	31.9%	2 348	26.4%	5 187	58.4%	2 340	63.4%	.4%
Interest earned - external investments	35 241	2 987	8.5%	1 941	5.5%	4 928	14.0%	5 149	46.3%	(62.3%)
Interest earned - outstanding debtors	139 244	46 501	33.4%	48 567	34.9%	95 068	68.3%	24 782	44.4%	96.0%
Dividends received	-	1	-	-	-	1	-	-	-	-
Fines	9 062	554	6.1%	385	4.3%	940	10.4%	1 037	21.6%	(62.8%)
Licences and permits	10 856	2 309	21.3%	2 682	24.7%	4 991	46.0%	2 626	53.3%	2.1%
Agency services	19 277	6 935	36.0%	1 023	5.3%	7 958	41.3%	588	47.4%	73.9%
Transfers recognised - operational	583 768	95 979	16.4%	80 217	13.7%	176 196	30.2%	5 292	32.4%	1 416.0%
Other own revenue	24 400	2 721	11.2%	4 836	19.8%	7 557	31.0%	10 603	64.6%	(54.4%)
Gains on disposal of PPE	5 000	132	2.6%	660	13.2%	792	15.8%	1 691	-	(61.0%)
Operating Expenditure	3 886 035	840 589	21.6%	755 158	19.4%	1 595 747	41.1%	862 959	52.4%	(12.5%)
Employee related costs	577 889	142 701	24.7%	138 582	24.0%	281 283	48.7%	141 453	53.5%	(2.0%)
Remuneration of councillors	30 722	7 111	23.1%	8 187	26.6%	15 298	49.8%	6 487	47.3%	26.2%
Debt impairment	386 643	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	415 968	5 793	1.4%	3 104	.7%	8 897	2.1%	18 599	17.9%	(83.3%)
Finance charges	52 721	7 704	14.6%	24 757	47.0%	32 461	61.6%	32 910	77.0%	(24.8%)
Bulk purchases	1 769 272	602 773	34.1%	459 028	25.9%	1 061 801	60.0%	549 915	74.4%	(16.5%)
Other Materials	131 712	7 469	5.7%	32 134	24.4%	39 603	30.1%	37 120	59.0%	(13.4%)
Contracted services	208 411	22 115	10.6%	43 300	20.8%	65 415	31.4%	36 546	22.4%	18.5%
Transfers and grants	24 779	924	3.7%	-	-	924	3.7%	-	-	-
Other expenditure	287 917	43 997	15.3%	46 067	16.0%	90 064	31.3%	39 928	49.7%	15.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	170 867	120 026		199 456		319 483		(137 779)		
Transfers recognised - capital	398 874	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	569 741	120 026		199 456		319 483		(137 779)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	569 741	120 026		199 456		319 483		(137 779)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	569 741	120 026		199 456		319 483		(137 779)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	569 741	120 026		199 456		319 483		(137 779)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	486 874	84 547	17.4%	119 884	24.6%	204 431	42.0%	120 602	23.6%	(.6%)
National Government	397 342	83 818	21.1%	81 096	20.4%	164 914	41.5%	109 651	36.7%	(26.0%)
Provincial Government	1 532	-	-	122	8.0%	122	8.0%	37	126.3%	227.4%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	398 874	83 818	21.0%	81 218	20.4%	165 036	41.4%	109 688	36.8%	(26.0%)
Borrowing	-	-	-	5 559	-	5 559	-	10 913	3.5%	(49.1%)
Internally generated funds	19 000	729	3.8%	202	1.1%	931	4.9%	-	-	(100.0%)
Public contributions and donations	69 000	-	-	32 906	47.7%	32 906	47.7%	-	-	(100.0%)
Capital Expenditure Standard Classification	486 874	84 547	17.4%	119 884	24.6%	204 431	42.0%	120 602	23.6%	(.6%)
Governance and Administration	18 465	729	3.9%	1 393	7.5%	2 122	11.5%	93	1.7%	1 403.9%
Executive & Council	7 465	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	11 000	729	6.6%	1 393	12.7%	2 122	19.3%	93	23.2%	1 403.9%
Community and Public Safety	9 391	10 988	117.0%	8 452	90.0%	19 440	207.0%	37	70.5%	22 545.9%
Community & Social Services	1 532	-	-	122	8.0%	122	8.0%	37	126.3%	227.4%
Sport And Recreation	7 859	6 516	82.9%	1 094	13.9%	7 609	96.8%	-	14.6%	(100.0%)
Public Safety	-	4 473	-	7 236	-	11 708	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	305 002	66 875	21.9%	70 956	23.3%	137 831	45.2%	90 534	38.5%	(21.6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	305 002	66 875	21.9%	70 956	23.3%	137 831	45.2%	90 534	39.9%	(21.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	144 016	5 955	4.1%	39 084	27.1%	45 038	31.3%	29 938	7.4%	30.6%
Electricity	21 800	2 370	10.9%	5 890	27.0%	8 260	37.9%	11 711	10.0%	(49.7%)
Water	53 216	2 784	5.2%	-	-	2 784	5.2%	871	.8%	(100.0%)
Waste Water Management	69 000	-	-	33 194	48.1%	33 194	48.1%	15 507	7.6%	114.1%
Waste Management	-	800	-	-	-	800	-	1 848	56.1%	(100.0%)
Other	10 000	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget	2016/17 First Quarter		2016/17 Second Quarter		2016/17 Year to Date		2015/16 Second Quarter		Q2 of 2015/16 to Q2 of 2016/17
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	4 037 459	1 032 008	25.6%	1 227 343	30.4%	2 259 352	56.0%	761 015	47.6%	61.3%
Property rates, penalties and collection charges	275 556	55 939	20.3%	86 085	31.2%	142 024	51.5%	50 809	47.7%	69.4%
Service charges	2 671 542	599 051	22.4%	857 092	32.1%	1 456 143	54.5%	454 176	44.3%	88.7%
Other revenue	72 478	15 729	21.7%	9 454	13.0%	25 183	34.7%	17 193	50.0%	(45.0%)
Government - operating	583 768	95 610	16.4%	82 698	14.2%	178 307	30.5%	5 292	32.4%	1 462.8%
Government - capital	398 874	216 192	54.2%	141 507	35.5%	357 699	89.7%	203 614	62.3%	(30.5%)
Interest	35 241	49 488	140.4%	50 508	143.3%	99 996	283.8%	29 931	268.0%	68.7%
Dividends	-	-		-		-		-	-	
Payments	(3 083 424)	(822 209)	26.7%	(742 171)	24.1%	(1 564 381)	50.7%	(833 967)	53.5%	(11.0%)
Suppliers and employees	(3 005 924)	(819 081)	27.2%	(720 246)	24.0%	(1 539 327)	51.2%	(806 159)	53.9%	(10.7%)
Finance charges	(52 721)	(2 689)	5.1%	(21 316)	40.4%	(24 005)	45.5%	(27 120)	54.2%	(21.4%)
Transfers and grants	(24 779)	(439)	1.8%	(610)	2.5%	(1 049)	4.2%	(688)	5.5%	(11.4%)
Net Cash from/(used) Operating Activities	954 035	209 799	22.0%	485 172	50.9%	694 971	72.8%	(72 953)	29.3%	(765.0%)
Cash Flow from Investing Activities										
Receipts	93 000	132	.1%	660	.7%	792	.9%	1 691	-	(61.0%)
Proceeds on disposal of PPE	93 000	132	.1%	660	.7%	792	.9%	1 691	-	(61.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(486 873)	(84 547)	17.4%	(119 884)	24.6%	(204 431)	42.0%	(120 602)	29.1%	(.6%)
Capital assets	(486 873)	(84 547)	17.4%	(119 884)	24.6%	(204 431)	42.0%	(120 602)	29.1%	(.6%)
Net Cash from/(used) Investing Activities	(393 873)	(84 414)	21.4%	(119 225)	30.3%	(203 639)	51.7%	(118 911)	28.3%	.3%
Cash Flow from Financing Activities										
Receipts	2 078	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 078	-	-	-	-	-	-	-	-	-
Payments	(52 721)	(4 002)	7.6%	(33 590)	63.7%	(37 592)	71.3%	(33 590)	65.9%	-
Repayment of borrowing	(52 721)	(4 002)	7.6%	(33 590)	63.7%	(37 592)	71.3%	(33 590)	65.9%	-
Net Cash from/(used) Financing Activities	(50 643)	(4 002)	7.9%	(33 590)	66.3%	(37 592)	74.2%	(33 590)	(51.4%)	-
Net Increase/(Decrease) in cash held	509 519	121 383	23.8%	332 357	65.2%	453 740	89.1%	(225 454)	(4.3%)	(247.4%)
Cash/cash equivalents at the year begin:	593 693	593 693	100.0%	715 075	120.4%	593 693	100.0%	695 020	87.8%	2.9%
Cash/cash equivalents at the year end:	1 103 212	715 075	64.8%	1 047 432	94.9%	1 047 432	94.9%	469 566	67.9%	123.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	30 773	3.3%	21 665	2.3%	15 347	1.7%	856 705	92.7%	924 490	28.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	232 731	35.4%	138 884	21.1%	11 039	1.7%	274 047	41.7%	656 701	20.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	22 438	9.3%	10 007	4.2%	6 602	2.7%	202 047	83.8%	241 094	7.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	9 943	4.1%	6 710	2.8%	5 501	2.3%	221 681	90.9%	243 835	7.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 363	3.3%	6 276	2.2%	5 313	1.9%	263 445	92.6%	284 398	8.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	10	100.0%	10	-	-	-	-	-
Interest on Arrear Debtor Accounts	14 825	1.9%	14 529	1.8%	14 249	1.8%	752 831	94.5%	796 434	24.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(844)	(1.5%)	2 160	3.7%	1 423	2.5%	54 879	95.2%	57 619	1.8%	-	-	-	-
Total By Income Source	319 230	10.0%	200 231	6.2%	59 475	1.9%	2 625 644	81.9%	3 204 580	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	41 103	37.3%	3 900	3.5%	2 428	2.2%	62 824	57.0%	110 254	3.4%	-	-	-	-
Commercial	178 180	40.2%	129 202	29.1%	4 614	1.0%	131 537	29.7%	443 532	13.8%	-	-	-	-
Households	83 081	3.3%	59 198	2.4%	46 140	1.8%	2 307 837	92.5%	2 496 257	77.9%	-	-	-	-
Other	16 866	10.9%	7 931	5.1%	6 293	4.1%	123 447	79.9%	154 536	4.8%	-	-	-	-
Total By Customer Group	319 230	10.0%	200 231	6.2%	59 475	1.9%	2 625 644	81.9%	3 204 580	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	683	50.0%	557	40.8%	57	4.2%	69	5.1%	1 367	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	683	50.0%	557	40.8%	57	4.2%	69	5.1%	1 367	100.0%

Contact Details

Municipal Manager	Mr Gordon Molokwane	014 590 3551
Financial Manager	Mr Paul Malatsi	014 590 3129

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: KGETLENGRIVIER (NW374)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	163 590	7 608 462	4 650.9%	(7 395 645)	(4 520.8%)	212 817	130.1%	61 079	86.9%	(12 208.3%)
Property rates	7 146	1 904	26.6%	2 679	37.5%	4 582	64.1%	1 417	49.3%	89.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	41 656	15 855	38.1%	180 698	433.8%	196 553	471.8%	32 100	110.1%	462.9%
Service charges - water revenue	9 099	7 552 053	82 999.5%	(7 622 221)	(83 770.7%)	(70 168)	(771.2%)	1 093	31.7%	(697 620.2%)
Service charges - sanitation revenue	4 105	1 200	29.2%	1 211	29.5%	2 412	58.8%	563	36.2%	115.4%
Service charges - refuse revenue	2 051	803	39.1%	731	35.7%	1 534	74.8%	317	40.0%	130.8%
Service charges - other	-	1	-	10	-	11	-	7	-	52.7%
Rental of facilities and equipment	140	3	2.4%	11	7.8%	14	10.1%	3	5.9%	255.4%
Interest earned - external investments	628	31	5.0%	(27)	(4.3%)	5	.7%	87	25.9%	(130.9%)
Interest earned - outstanding debtors	3 927	2 296	58.5%	5 137	130.8%	7 433	189.3%	1 848	120.2%	177.9%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 393	193	5.7%	1 315	38.8%	1 509	44.5%	10	1.4%	13 053.5%
Licences and permits	11 649	734	6.3%	1 326	11.4%	2 061	17.7%	1 333	22.3%	(.5%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	69 241	33 283	48.1%	26 865	38.8%	60 148	86.9%	17 095	92.0%	57.2%
Other own revenue	5 763	105	1.8%	6 619	114.9%	6 724	116.7%	5 207	540.7%	27.1%
Gains on disposal of PPE	4 792	-	-	-	-	-	-	-	-	-
Operating Expenditure	158 060	47 815	30.3%	12 693	8.0%	60 508	38.3%	31 901	60.2%	(60.2%)
Employee related costs	43 322	11 347	26.2%	4 355	10.1%	15 702	36.2%	10 971	57.0%	(60.3%)
Remuneration of councillors	4 810	1 083	22.5%	411	8.5%	1 494	31.1%	946	42.5%	(56.5%)
Debt impairment	5 540	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	23 349	-	-	-	-	-	-	-	-	-
Finance charges	500	94	18.9%	48	9.7%	143	28.6%	-	-	(100.0%)
Bulk purchases	26 524	9 779	36.9%	2 994	11.3%	12 773	48.2%	5 426	136.8%	(44.8%)
Other Materials	54	-	-	-	-	-	-	-	-	-
Contracted services	6 768	3 200	47.3%	2 100	31.0%	5 301	78.3%	108	34.1%	1 851.9%
Transfers and grants	25 856	44	.2%	-	-	44	.2%	47	.1%	(100.0%)
Other expenditure	21 337	22 268	104.4%	2 784	13.0%	25 052	117.4%	14 404	164.5%	(80.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 530	7 560 647		(7 408 338)		152 309		29 178		
Transfers recognised - capital	-	10 900	-	8 673	-	19 573	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 530	7 571 547		(7 399 665)		171 882		29 178		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	5 530	7 571 547		(7 399 665)		171 882		29 178		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 530	7 571 547		(7 399 665)		171 882		29 178		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 530	7 571 547		(7 399 665)		171 882		29 178		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	34 769	9 795	28.2%	10 407	29.9%	20 202	58.1%	4 344	40.1%	139.6%
National Government	31 269	6 746	21.6%	10 228	32.7%	16 975	54.3%	4 344	44.9%	135.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 269	6 746	21.6%	10 228	32.7%	16 975	54.3%	4 344	44.9%	135.5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 500	3 048	87.1%	179	5.1%	3 227	92.2%	-	21.5%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	34 769	9 795	28.2%	10 407	29.9%	20 202	58.1%	4 344	40.1%	139.6%
Governance and Administration	3 500	1 376	39.3%	25	.7%	1 401	40.0%	-	21.5%	(100.0%)
Executive & Council	3 500	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	1 376	-	25	-	1 401	-	-	-	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 969	7 778	43.3%	5 879	32.7%	13 657	76.0%	4 344	74.7%	35.4%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	17 969	7 778	43.3%	5 879	32.7%	13 657	76.0%	4 344	74.7%	35.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	13 300	642	4.8%	4 503	33.9%	5 145	38.7%	-	8.6%	(100.0%)
Electricity	3 800	360	9.5%	605	15.9%	966	25.4%	-	-	(100.0%)
Water	9 500	282	3.0%	950	10.0%	1 232	13.0%	-	-	(100.0%)
Waste Water Management	-	-	-	2 947	-	2 947	-	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	170 683	57 923	33.9%	50 978	29.9%	108 901	63.8%	36 917	69.5%	38.1%
Property rates, penalties and collection charges	6 117	917	15.0%	1 126	18.4%	2 043	33.4%	1 057	44.9%	6.5%
Service charges	45 573	5 811	12.8%	4 609	10.1%	10 420	22.9%	7 541	35.9%	(38.9%)
Other revenue	14 156	7 223	51.0%	9 454	66.8%	16 677	117.8%	6 734	73.3%	40.4%
Government - operating	69 241	32 783	47.3%	26 865	38.8%	59 648	86.1%	21 223	98.1%	26.6%
Government - capital	32 415	10 900	33.6%	8 673	26.8%	19 573	60.4%	-	52.6%	(100.0%)
Interest	3 181	289	9.1%	251	7.9%	540	17.0%	361	137.2%	(30.4%)
Dividends	-	-		-		-		-		
Payments	(140 462)	(56 160)	40.0%	(37 003)	26.3%	(93 163)	66.3%	(38 570)	76.6%	(4.1%)
Suppliers and employees	(139 962)	(56 066)	40.1%	(36 916)	26.4%	(92 982)	66.4%	(38 570)	76.9%	(4.3%)
Finance charges	(500)	(94)	18.9%	(86)	17.3%	(181)	36.2%	-	-	(100.0%)
Transfers and grants	-	-		-		-		-		
Net Cash from/(used) Operating Activities	30 221	1 763	5.8%	13 975	46.2%	15 738	52.1%	(1 653)	38.1%	(945.4%)
Cash Flow from Investing Activities										
Receipts	4 792	-	-	287	6.0%	287	6.0%	-	-	(100.0%)
Proceeds on disposal of PPE	4 792	-	-	287	6.0%	287	6.0%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(34 769)	(6 746)	19.4%	(9 278)	26.7%	(16 024)	46.1%	(4 344)	37.8%	113.6%
Capital assets	(34 769)	(6 746)	19.4%	(9 278)	26.7%	(16 024)	46.1%	(4 344)	37.8%	113.6%
Net Cash from/(used) Investing Activities	(29 977)	(6 746)	22.5%	(8 991)	30.0%	(15 738)	52.5%	(4 344)	41.8%	107.0%
Cash Flow from Financing Activities										
Receipts	2 470	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 470	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	2 470	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 714	(4 984)	(183.6%)	4 984	183.6%	(0)	-	(5 997)	9.9%	(183.1%)
Cash/cash equivalents at the year begin:	5 227	1 608	30.8%	(3 376)	(64.6%)	1 608	30.8%	8 351	80.2%	(140.4%)
Cash/cash equivalents at the year end:	7 941	(3 376)	(42.5%)	1 608	20.2%	1 608	20.2%	2 355	40.3%	(31.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	568	1.4%	473	1.2%	9 246	23.1%	29 755	74.3%	40 042	24.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	5 123	20.5%	1 803	7.2%	2 419	9.7%	15 652	62.6%	24 997	15.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 082	9.1%	540	4.5%	462	3.9%	9 829	82.5%	11 913	7.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	513	3.7%	258	1.9%	238	1.7%	12 724	92.7%	13 733	8.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	322	4.1%	159	2.0%	148	1.9%	7 290	92.1%	7 919	4.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(4)	(4.5%)	-	-	0	.1%	101	104.5%	97	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	2 573	4.6%	1 222	2.2%	1 216	2.2%	51 066	91.1%	56 077	34.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 492)	(91.8%)	369	5.2%	1 699	24.0%	11 498	162.5%	7 075	4.4%	33	.5%	-	-
Total By Income Source	3 684	2.3%	4 825	3.0%	15 427	9.5%	137 916	85.2%	161 851	100.0%	33	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(351)	(10.6%)	198	6.0%	207	6.3%	3 251	98.4%	3 305	2.0%	-	-	-	-
Commercial	4 357	26.0%	1 506	9.0%	396	2.4%	10 469	62.6%	16 729	10.3%	2	-	-	-
Households	499	.4%	2 496	1.9%	12 458	9.6%	113 691	88.0%	129 144	79.8%	-	-	-	-
Other	(822)	(6.5%)	626	4.9%	2 366	18.7%	10 504	82.9%	12 674	7.8%	31	.2%	-	-
Total By Customer Group	3 684	2.3%	4 825	3.0%	15 427	9.5%	137 916	85.2%	161 851	100.0%	33	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	321	.8%	71	.2%	704	1.8%	37 753	97.2%	38 850	47.6%
Bulk Water	61	1.3%	-	-	-	-	4 507	98.7%	4 568	5.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	823	6.6%	710	5.7%	11 007	87.8%	12 539	15.4%
Other	548	2.1%	816	3.2%	4 540	17.7%	19 727	77.0%	25 631	31.4%
Total	930	1.1%	1 709	2.1%	5 954	7.3%	72 995	89.5%	81 588	100.0%

Contact Details

Municipal Manager	Mr Thabo Ben Mothogoane(Acting)	014 543 2004
Financial Manager	Mr Sipho Ngwenya(Acting)	014 543 2004

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MOSES KOTANE (NW375)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	654 040	208 395	31.9%	184 530	28.2%	392 926	60.1%	174 023	61.1%	6.0%
Property rates	91 274	27 416	30.0%	25 811	28.3%	53 227	58.3%	22 005	59.1%	17.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	103 921	24 813	23.9%	26 318	25.3%	51 131	49.2%	22 838	39.2%	15.2%
Service charges - sanitation revenue	2 910	895	30.7%	730	25.1%	1 625	55.8%	606	36.5%	20.5%
Service charges - refuse revenue	7 288	2 069	28.4%	2 069	28.4%	4 138	56.8%	1 654	12.9%	25.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	2	-	-	-	2	-	-	-	-
Interest earned - external investments	9 500	2 785	29.3%	1 637	17.2%	4 422	46.5%	1 829	38.0%	(10.5%)
Interest earned - outstanding debtors	34 000	11 131	32.7%	12 007	35.3%	23 138	68.1%	11 153	82.6%	7.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 000	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	354 468	138 860	39.2%	115 789	32.7%	254 649	71.8%	113 773	72.3%	1.8%
Other own revenue	47 679	424	.9%	170	.4%	594	1.2%	164	46.2%	3.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	762 028	161 131	21.1%	171 648	22.5%	332 779	43.7%	176 335	46.8%	(2.7%)
Employee related costs	191 559	38 825	20.3%	40 329	21.1%	79 154	41.3%	37 665	41.1%	7.1%
Remuneration of councillors	24 509	5 245	21.4%	5 243	21.4%	10 488	42.8%	4 784	45.8%	9.6%
Debt impairment	73 622	18 406	25.0%	18 406	25.0%	36 811	50.0%	14 530	42.5%	26.7%
Depreciation and asset impairment	119 051	29 763	25.0%	29 763	25.0%	59 525	50.0%	39 286	69.1%	(24.2%)
Finance charges	6 606	-	-	2 996	45.3%	2 996	45.3%	2 862	37.8%	4.7%
Bulk purchases	60 000	9 945	16.6%	17 826	29.7%	27 771	46.3%	15 189	44.5%	17.4%
Other Materials	56 127	6 899	12.3%	14 099	25.1%	20 997	37.4%	13 055	34.5%	8.0%
Contracted services	37 700	9 819	26.0%	10 291	27.3%	20 110	53.3%	7 907	43.8%	30.1%
Transfers and grants	51 070	-	-	-	-	-	-	-	-	-
Other expenditure	141 784	42 230	29.8%	32 696	23.1%	74 926	52.8%	41 057	61.4%	(20.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(107 987)	47 264		12 882		60 147		(2 312)		
Transfers recognised - capital	185 873	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	77 885	47 264		12 882		60 147		(2 312)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	77 885	47 264		12 882		60 147		(2 312)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	77 885	47 264		12 882		60 147		(2 312)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	77 885	47 264		12 882		60 147		(2 312)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	185 872	12 186	6.6%	62 873	33.8%	75 059	40.4%	39 869	42.4%	57.7%
National Government	155 272	9 914	6.4%	26 938	17.3%	36 852	23.7%	28 327	33.3%	(4.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	155 272	9 914	6.4%	26 938	17.3%	36 852	23.7%	28 327	33.3%	(4.9%)
Borrowing	-	-	-	-	-	-	-	541	-	(100.0%)
Internally generated funds	30 600	2 272	7.4%	35 935	117.4%	38 207	124.9%	11 001	128.8%	226.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	185 872	12 186	6.6%	62 873	33.8%	75 059	40.4%	39 869	42.4%	57.7%
Governance and Administration	2 300	2 055	89.3%	35 894	1 560.6%	37 949	1 650.0%	14 311	424.9%	150.8%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	300	317	105.7%	-	-	317	105.7%	-	-	-
Corporate Services	2 000	1 738	86.9%	35 894	1 794.7%	37 632	1 881.6%	14 311	424.9%	150.8%
Community and Public Safety	13 800	-	-	5 900	42.8%	5 900	42.8%	4 311	31.1%	36.9%
Community & Social Services	13 600	-	-	-	-	-	-	-	-	-
Sport And Recreation	200	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	5 900	-	5 900	-	4 311	-	36.9%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	50 449	6 580	13.0%	8 326	16.5%	14 907	29.5%	13 686	33.4%	(39.2%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	50 449	6 580	13.0%	8 326	16.5%	14 907	29.5%	13 686	33.4%	(39.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	119 323	3 551	3.0%	12 752	10.7%	16 302	13.7%	7 560	24.8%	68.7%
Electricity	8 214	1 570	19.1%	-	-	1 570	19.1%	-	-	-
Water	83 609	88	.1%	2 850	3.4%	2 938	3.5%	2 029	21.9%	40.5%
Waste Water Management	27 500	1 113	4.0%	9 613	35.0%	10 726	39.0%	4 277	33.5%	124.8%
Waste Management	-	780	-	289	-	1 069	-	1 254	85.9%	(77.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	735 691	199 107	27.1%	228 000	31.0%	427 107	58.1%	229 607	69.9%	(.7%)
Property rates, penalties and collection charges	86 638	6 137	7.1%	11 372	13.1%	17 509	20.2%	16 459	55.1%	(30.9%)
Service charges	118 718	9 805	8.3%	16 672	14.0%	26 477	22.3%	13 452	36.3%	23.9%
Other revenue	4 510	3 711	82.3%	16 500	365.9%	20 211	448.2%	27 948	1 474.4%	(41.0%)
Government - operating	354 468	152 752	43.1%	115 789	32.7%	268 541	75.8%	113 773	72.4%	1.8%
Government - capital	155 273	26 701	17.2%	66 032	42.5%	92 733	59.7%	56 686	63.7%	16.5%
Interest	16 085	1	-	1 636	10.2%	1 636	10.2%	1 289	22.5%	26.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(564 105)	(168 479)	29.9%	(93 420)	16.6%	(261 899)	46.4%	(122 033)	55.1%	(23.4%)
Suppliers and employees	(557 499)	(168 479)	30.2%	(90 424)	16.2%	(258 903)	46.4%	(119 171)	55.4%	(24.1%)
Finance charges	(6 606)	-	-	(2 996)	45.3%	(2 996)	45.3%	(2 862)	37.8%	4.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	171 586	30 629	17.9%	134 580	78.4%	165 209	96.3%	107 574	115.6%	25.1%
Cash Flow from Investing Activities										
Receipts	30 600	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	30 600	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(185 873)	(11 390)	6.1%	(62 873)	33.8%	(74 263)	40.0%	(39 869)	42.4%	57.7%
Capital assets	(185 873)	(11 390)	6.1%	(62 873)	33.8%	(74 263)	40.0%	(39 869)	42.4%	57.7%
Net Cash from/(used) Investing Activities	(155 273)	(11 390)	7.3%	(62 873)	40.5%	(74 263)	47.8%	(39 869)	46.7%	57.7%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(9 029)	(801)	8.9%	(3 045)	33.7%	(3 846)	42.6%	(4 197)	54.7%	(27.4%)
Repayment of borrowing	(9 029)	(801)	8.9%	(3 045)	33.7%	(3 846)	42.6%	(4 197)	54.7%	(27.4%)
Net Cash from/(used) Financing Activities	(9 029)	(801)	8.9%	(3 045)	33.7%	(3 846)	42.6%	(4 197)	54.7%	(27.4%)
Net Increase/(Decrease) in cash held	7 284	18 437	253.1%	68 662	942.6%	87 100	1 195.7%	63 509	1 105.7%	8.1%
Cash/cash equivalents at the year begin:	85 483	108 011	126.4%	126 449	147.9%	108 011	126.4%	132 299	53.3%	(4.4%)
Cash/cash equivalents at the year end:	92 767	126 449	136.3%	195 111	210.3%	195 111	210.3%	195 808	115.0%	(.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 813	4.9%	8 828	4.0%	9 072	4.1%	189 922	86.9%	218 635	40.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 834	6.4%	6 591	4.8%	6 011	4.4%	116 569	84.5%	138 004	25.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	196	3.7%	234	4.3%	218	4.1%	4 725	87.9%	5 372	1.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	731	2.3%	721	2.3%	719	2.3%	29 092	93.1%	31 263	5.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 301	3.6%	4 170	3.5%	4 044	3.4%	106 399	89.5%	118 914	21.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	378	1.2%	30 892	98.8%	31 273	5.8%	-	-	-	-
Total By Income Source	24 879	4.6%	20 542	3.8%	20 442	3.8%	477 598	87.9%	543 461	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 058	6.0%	7 414	6.3%	7 313	6.2%	96 262	81.5%	118 047	21.7%	-	-	-	-
Commercial	7 901	6.3%	3 231	2.6%	2 590	2.1%	111 042	89.0%	124 764	23.0%	-	-	-	-
Households	9 851	3.3%	9 815	3.3%	10 414	3.5%	268 135	89.9%	298 215	54.9%	-	-	-	-
Other	69	2.8%	83	3.4%	125	5.1%	2 158	88.6%	2 435	.4%	-	-	-	-
Total By Customer Group	24 879	4.6%	20 542	3.8%	20 442	3.8%	477 598	87.9%	543 461	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 513	25.2%	2 199	36.6%	341	5.7%	1 964	32.6%	6 017	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 513	25.2%	2 199	36.6%	341	5.7%	1 964	32.6%	6 017	100.0%

Contact Details

Municipal Manager	Mr P P Shikwane (acting)	014 555 1307
Financial Manager	Ms Olga Ndlovu	014 555 1332

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: BOJANALA PLATINUM (DC37)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	315 050	128 365	40.7%	103 795	32.9%	232 160	73.7%	96 600	75.5%	7.4%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 000	410	41.0%	17	1.7%	426	42.6%	612	89.4%	(97.3%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	313 650	127 865	40.8%	103 718	33.1%	231 583	73.8%	95 795	75.3%	8.3%
Other own revenue	400	91	22.7%	60	14.9%	150	37.6%	192	232.3%	(69.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	298 800	81 449	27.3%	71 897	24.1%	153 345	51.3%	75 253	61.0%	(4.5%)
Employee related costs	161 677	38 312	23.7%	38 627	23.9%	76 939	47.6%	36 729	55.7%	5.2%
Remuneration of councillors	17 137	3 841	22.4%	4 119	24.0%	7 960	46.5%	3 681	47.4%	11.9%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 000	-	-	-	-	-	-	-	-	-
Finance charges	250	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	1 600	659	41.2%	319	20.0%	978	61.2%	502	87.1%	(36.4%)
Contracted services	17 036	17 214	101.0%	10 935	64.2%	28 149	165.2%	22 114	90.8%	(50.6%)
Transfers and grants	24 802	-	-	-	-	-	-	-	-	-
Other expenditure	71 298	21 422	30.0%	17 896	25.1%	39 318	55.1%	12 227	54.4%	46.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	16 250	46 917		31 898		78 815		21 347		
Transfers recognised - capital	-	-	-	1 894	-	1 894	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 250	46 917		33 791		80 708		21 347		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	16 250	46 917		33 791		80 708		21 347		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 250	46 917		33 791		80 708		21 347		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 250	46 917		33 791		80 708		21 347		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	2 157	645	29.9%	48	2.2%	693	32.1%	460	58.9%	(89.5%)
National Government	-	645	-	48	-	693	-	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	460	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	645	-	48	-	693	-	460	58.9%	(89.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 157	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	2 157	645	29.9%	48	2.2%	693	32.1%	460	58.9%	(89.5%)
Governance and Administration	2 050	572	27.9%	48	2.4%	620	30.2%	460	74.3%	(89.5%)
Executive & Council	1 000	542	54.2%	48	4.8%	590	59.0%	438	91.9%	(89.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 050	30	2.9%	-	-	30	2.9%	22	34.5%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	107	73	68.4%	-	-	73	68.4%	-	-	-
Planning and Development	107	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	73	-	-	-	73	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	315 250	128 365	40.7%	105 688	33.5%	234 054	74.2%	97 059	75.4%	8.9%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	400	91	22.7%	60	14.9%	150	37.6%	192	232.3%	(69.0%)
Government - operating	313 650	127 865	40.8%	105 612	33.7%	233 477	74.4%	95 795	75.3%	10.2%
Government - capital	-	-	-	-	-	-	-	460	58.9%	(100.0%)
Interest	1 200	410	34.1%	17	1.4%	426	35.5%	612	89.4%	(97.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(294 995)	(80 938)	27.4%	(71 897)	24.4%	(152 834)	51.8%	(75 694)	52.8%	(5.0%)
Suppliers and employees	(291 746)	(80 938)	27.7%	(71 897)	24.6%	(152 834)	52.4%	(75 690)	53.0%	(5.0%)
Finance charges	(249)	-	-	-	-	-	-	(3)	3.3%	(100.0%)
Transfers and grants	(3 000)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	20 255	47 428	234.2%	33 791	166.8%	81 219	401.0%	21 366	2 265.2%	58.2%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(2 156)	(645)	29.9%	(48)	2.2%	(693)	32.2%	(460)	58.9%	(89.5%)
Capital assets	(2 156)	(645)	29.9%	(48)	2.2%	(693)	32.2%	(460)	58.9%	(89.5%)
Net Cash from/(used) Investing Activities	(2 156)	(645)	29.9%	(48)	2.2%	(693)	32.2%	(460)	58.9%	(89.5%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	18 099	46 783	258.5%	33 743	186.4%	80 526	444.9%	20 906	3 272.0%	61.4%
Cash/cash equivalents at the year begin:	304	2 580	848.5%	49 362	16 237.6%	2 580	848.5%	53 343	194.5%	(7.5%)
Cash/cash equivalents at the year end:	18 403	49 362	268.2%	83 106	451.6%	83 106	451.6%	74 250	1 578.2%	11.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	714	100.0%	-	-	-	-	-	-	714	100.0%
Total	714	100.0%	-	-	-	-	-	-	714	100.0%

Contact Details

Municipal Manager	Mr Masego Jansen	014 590 4502
Financial Manager	Ms Masego Jansen	014 590 4501

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RATLOU (NW381)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	119 948	61 661	51.4%	36 354	30.3%	98 014	81.7%	36 330	76.4%	.1%
Property rates	11 691	16 402	140.3%	-	-	16 402	140.3%	-	56.8%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 748	394	14.3%	402	14.6%	796	29.0%	314	44.1%	27.9%
Interest earned - external investments	1 600	1 303	81.4%	1 017	63.5%	2 319	145.0%	425	68.3%	139.3%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	10	20	203.0%	11	111.9%	31	314.9%	1	-	1 765.0%
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	103 729	42 568	41.0%	34 834	33.6%	77 402	74.6%	34 696	76.3%	.4%
Other own revenue	170	974	573.0%	89	52.6%	1 064	625.6%	830	438.4%	(89.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	64	-	(100.0%)
Operating Expenditure	114 677	31 315	27.3%	34 498	30.1%	65 813	57.4%	27 893	48.3%	23.7%
Employee related costs	53 866	12 951	24.0%	16 119	29.9%	29 070	54.0%	12 402	48.9%	30.0%
Remuneration of councillors	10 058	2 017	20.0%	2 158	21.5%	4 175	41.5%	2 213	50.4%	(2.4%)
Debt impairment	3 744	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 200	-	-	-	-	-	-	-	-	-
Finance charges	2 697	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	5 130	6 167	120.2%	2 844	55.4%	9 011	175.7%	1 956	40.4%	45.4%
Contracted services	6 075	1 356	22.3%	1 536	25.3%	2 892	47.6%	1 408	44.8%	9.1%
Transfers and grants	4 750	2 128	44.8%	837	17.6%	2 965	62.4%	467	24.6%	79.4%
Other expenditure	20 157	6 696	33.2%	11 003	54.6%	17 699	87.8%	9 447	76.8%	16.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 271	30 346		1 855		32 201		8 438		
Transfers recognised - capital	41 199	15 690	38.1%	22 369	54.3%	38 059	92.4%	9 837	71.8%	127.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	46 470	46 036		24 224		70 260		18 275		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	46 470	46 036		24 224		70 260		18 275		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	46 470	46 036		24 224		70 260		18 275		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	46 470	46 036		24 224		70 260		18 275		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	45 279	17 465	38.6%	15 910	35.1%	33 375	73.7%	30 205	114.5%	(47.3%)
National Government	41 199	17 022	41.3%	13 693	33.2%	30 714	74.6%	18 582	86.4%	(26.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	1 000	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	42 199	17 022	40.3%	13 693	32.4%	30 714	72.8%	18 582	86.4%	(26.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 080	444	14.4%	1 683	54.6%	2 126	69.0%	11 623	247.5%	(85.5%)
Public contributions and donations	-	-	-	535	-	535	-	-	-	(100.0%)
Capital Expenditure Standard Classification	45 279	17 465	38.6%	15 910	35.1%	33 375	73.7%	30 205	114.5%	(47.3%)
Governance and Administration	1 430	186	13.0%	-	-	186	13.0%	3 808	185.1%	(100.0%)
Executive & Council	480	186	38.8%	-	-	186	38.8%	-	-	-
Budget & Treasury Office	50	-	-	-	-	-	-	-	-	-
Corporate Services	900	-	-	-	-	-	-	3 808	378.2%	(100.0%)
Community and Public Safety	960	-	-	-	-	-	-	2 442	181.3%	(100.0%)
Community & Social Services	960	-	-	-	-	-	-	2 442	181.3%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	42 889	17 279	40.3%	15 910	37.1%	33 189	77.4%	23 956	105.8%	(33.6%)
Planning and Development	42 889	17 279	40.3%	15 910	37.1%	33 189	77.4%	23 956	105.8%	(33.6%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	158 955	63 121	39.7%	60 217	37.9%	123 338	77.6%	46 537	132.6%	29.4%
Property rates, penalties and collection charges	9 500	2 163	22.8%	1 809	19.0%	3 972	41.8%	455	56.4%	297.8%
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	2 927	1 397	47.7%	486	16.6%	1 883	64.3%	1 139	3 929.4%	(57.3%)
Government - operating	101 869	42 568	41.8%	34 834	34.2%	77 402	76.0%	34 682	76.3%	.4%
Government - capital	43 059	15 690	36.4%	22 369	51.9%	38 059	88.4%	9 837	71.8%	127.4%
Interest	1 600	1 303	81.4%	719	44.9%	2 021	126.3%	425	68.3%	69.2%
Dividends	-	-		-		-		-		
Payments	(104 165)	(32 988)	31.7%	(36 786)	35.3%	(69 774)	67.0%	(31 007)	143.6%	18.6%
Suppliers and employees	(96 719)	(30 627)	31.7%	(34 974)	36.2%	(65 601)	67.8%	(30 988)	146.6%	12.9%
Finance charges	(2 697)	(630)	23.4%	(860)	31.9%	(1 491)	55.3%	(19)	61.8%	4 529.2%
Transfers and grants	(4 750)	(1 730)	36.4%	(952)	20.0%	(2 682)	56.5%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	54 790	30 133	55.0%	23 431	42.8%	53 564	97.8%	15 531	109.6%	50.9%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(27 585)	(17 930)	65.0%	(15 698)	56.9%	(33 627)	121.9%	(29 601)	119.6%	(47.0%)
Capital assets	(27 585)	(17 930)	65.0%	(15 698)	56.9%	(33 627)	121.9%	(29 601)	119.6%	(47.0%)
Net Cash from/(used) Investing Activities	(27 585)	(17 930)	65.0%	(15 698)	56.9%	(33 627)	121.9%	(29 601)	119.6%	(47.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(17 694)	(7 574)	42.8%	(7 078)	40.0%	(14 652)	82.8%	-	-	(100.0%)
Repayment of borrowing	(17 694)	(7 574)	42.8%	(7 078)	40.0%	(14 652)	82.8%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(17 694)	(7 574)	42.8%	(7 078)	40.0%	(14 652)	82.8%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	9 511	4 629	48.7%	655	6.9%	5 285	55.6%	(14 071)	81.2%	(104.7%)
Cash/cash equivalents at the year begin:	24 500	58 729	239.7%	63 358	258.6%	58 729	239.7%	53 379	108.2%	18.7%
Cash/cash equivalents at the year end:	34 011	63 358	186.3%	64 013	188.2%	64 013	188.2%	39 308	100.2%	62.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	(2)	-	29 194	100.0%	29 192	90.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	206	6.5%	81	2.6%	78	2.5%	2 813	88.5%	3 178	9.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	206	.6%	81	.3%	76	.2%	32 007	98.9%	32 371	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	67	.2%	33	.1%	31	.1%	30 149	99.6%	30 281	93.5%	-	-	-	-
Commercial	136	6.9%	46	2.3%	44	2.2%	1 745	88.6%	1 970	6.1%	-	-	-	-
Households	3	2.4%	2	2.0%	2	1.6%	112	94.1%	119	.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	206	.6%	81	.3%	76	.2%	32 007	98.9%	32 371	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13	(149.0%)	(13)	149.0%	-	-	(9)	100.0%	(9)	(3.7%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	153	60.8%	5	2.2%	(9)	(3.7%)	103	40.8%	252	103.7%
Total	166	68.6%	(8)	(3.3%)	(9)	(3.9%)	94	38.6%	243	100.0%

Contact Details

Municipal Manager	Glen Lekomanyane	018 330 7000
Financial Manager	Patience Leburu	018 330 7036

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: TSWAING (NW382)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	166 195	55 458	33.4%	10 641	6.4%	66 099	39.8%	20 075	50.0%	(47.0%)
Property rates	14 050	4 859	34.6%	3 254	23.2%	8 112	57.7%	3 914	59.4%	(16.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	38 760	4 734	12.2%	3 611	9.3%	8 345	21.5%	8 748	37.0%	(58.7%)
Service charges - water revenue	5 701	1 281	22.5%	634	11.1%	1 915	33.6%	1 190	38.3%	(46.8%)
Service charges - sanitation revenue	6 462	2 208	34.2%	1 485	23.0%	3 693	57.2%	1 965	64.8%	(24.4%)
Service charges - refuse revenue	8 219	2 200	26.8%	1 467	17.9%	3 667	44.6%	2 069	53.6%	(29.1%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	507	59	11.6%	66	13.0%	125	24.6%	71	34.9%	(7.2%)
Interest earned - external investments	30	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	85	44	51.8%	1	.6%	45	52.4%	1	9.9%	(39.5%)
Licences and permits	1 408	-	-	-	-	-	-	-	-	-
Agency services	-	0	-	0	-	0	-	-	-	(100.0%)
Transfers recognised - operational	89 027	38 389	43.1%	-	-	38 389	43.1%	1 980	58.8%	(100.0%)
Other own revenue	1 945	1 685	86.6%	123	6.3%	1 807	92.9%	137	8.9%	(10.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	167 041	23 297	13.9%	29 315	17.5%	52 613	31.5%	26 221	38.5%	11.8%
Employee related costs	72 021	17 103	23.7%	10 486	14.6%	27 588	38.3%	16 712	46.9%	(37.3%)
Remuneration of councillors	9 457	1 975	20.9%	1 707	18.1%	3 682	38.9%	2 132	48.4%	(19.9%)
Debt impairment	5 095	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	11 859	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	34 298	40	.1%	13 884	40.5%	13 924	40.6%	58	45.1%	23 803.9%
Other Materials	7 647	743	9.7%	372	4.9%	1 115	14.6%	635	22.7%	(41.4%)
Contracted services	4 760	537	11.3%	106	2.2%	642	13.5%	424	14.5%	(75.1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	21 903	2 900	13.2%	2 761	12.6%	5 661	25.8%	6 259	43.1%	(55.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(846)	32 161		(18 675)		13 486		(6 146)		
Transfers recognised - capital	30 739	9 268	30.1%	627	2.0%	9 895	32.2%	2 915	57.2%	(78.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	29 893	41 429		(18 047)		23 381		(3 231)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	29 893	41 429		(18 047)		23 381		(3 231)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	29 893	41 429		(18 047)		23 381		(3 231)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	29 893	41 429		(18 047)		23 381		(3 231)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	29 739	11 410	38.4%	1 360	4.6%	12 771	42.9%	2 915	35.4%	(53.3%)
National Government	28 439	8 289	29.1%	719	2.5%	9 008	31.7%	2 915	37.7%	(75.3%)
Provincial Government	1 300	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 739	8 289	27.9%	719	2.4%	9 008	30.3%	2 915	36.0%	(75.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3 121	-	641	-	3 763	-	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	29 739	11 410	38.4%	1 360	4.6%	12 771	42.9%	2 915	35.4%	(53.3%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 300	1 379	106.1%	-	-	1 379	106.1%	1 399	52.5%	(100.0%)
Community & Social Services	1 300	1 379	106.1%	-	-	1 379	106.1%	1 399	52.5%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	26 939	9 531	35.4%	719	2.7%	10 250	38.0%	1 291	22.6%	(44.3%)
Planning and Development	-	-	-	-	-	-	-	1 291	22.6%	(100.0%)
Road Transport	26 939	9 531	35.4%	719	2.7%	10 250	38.0%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	1 500	500	33.3%	641	42.7%	1 141	76.1%	225	-	184.8%
Electricity	1 500	500	33.3%	641	42.7%	1 141	76.1%	225	-	184.8%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	174 491	65 293	37.4%	10 225	5.9%	75 518	43.3%	16 846	51.5%	(39.3%)
Property rates, penalties and collection charges	7 728	898	11.6%	611	7.9%	1 509	19.5%	505	15.9%	21.0%
Service charges	43 021	9 963	23.2%	4 703	10.9%	14 666	34.1%	7 688	38.2%	(38.8%)
Other revenue	3 946	1 397	35.4%	3 808	96.5%	5 206	131.9%	6 594	84.3%	(42.3%)
Government - operating	89 027	38 056	42.7%	599	.7%	38 655	43.4%	680	57.8%	(11.9%)
Government - capital	30 739	14 898	48.5%	500	1.6%	15 398	50.1%	1 300	51.8%	(61.5%)
Interest	30	65	215.8%	-	-	65	215.8%	78	81 493.7%	(100.0%)
Dividends	-	15	-	4	-	20	-	-	-	(100.0%)
Payments	(146 786)	(54 206)	36.9%	(10 635)	7.2%	(64 841)	44.2%	(23 883)	50.7%	(55.5%)
Suppliers and employees	(146 786)	(54 127)	36.9%	(10 600)	7.2%	(64 727)	44.1%	(23 883)	50.7%	(55.6%)
Finance charges	-	(79)	-	(35)	-	(114)	-	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	27 705	11 086	40.0%	(410)	(1.5%)	10 677	38.5%	(7 037)	54.1%	(94.2%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(29 739)	(9 773)	32.9%	(1 360)	4.6%	(11 133)	37.4%	(5 207)	71.5%	(73.9%)
Capital assets	(29 739)	(9 773)	32.9%	(1 360)	4.6%	(11 133)	37.4%	(5 207)	71.5%	(73.9%)
Net Cash from/(used) Investing Activities	(29 739)	(9 773)	32.9%	(1 360)	4.6%	(11 133)	37.4%	(5 207)	71.7%	(73.9%)
Cash Flow from Financing Activities										
Receipts	-	7	-	3	-	11	-	7	(165.5%)	(53.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	7	-	3	-	11	-	7	(165.5%)	(53.4%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	7	-	3	-	11	-	7	(165.5%)	(53.4%)
Net Increase/(Decrease) in cash held	(2 034)	1 321	(64.9%)	(1 767)	86.9%	(446)	21.9%	(12 237)	7.7%	(85.6%)
Cash/cash equivalents at the year begin:	(7 526)	1 335	(17.7%)	2 656	(35.3%)	1 335	(17.7%)	13 746	(10.3%)	(80.7%)
Cash/cash equivalents at the year end:	(9 560)	2 656	(27.8%)	889	(9.3%)	889	(9.3%)	1 508	29.0%	(41.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr D.H Moate	053 948 0900
Financial Manager	Ms Masego Kwenamore	053 948 0900

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAFIKENG (NW383)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	613 136	204 038	33.3%	159 185	26.0%	363 223	59.2%	126 708	59.3%	25.6%
Property rates	159 253	44 169	27.7%	49 737	31.2%	93 907	59.0%	40 254	55.3%	23.6%
Property rates - penalties and collection charges	30 060	2 645	8.8%	7 892	26.3%	10 537	35.1%	7 052	62.0%	11.9%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	82 036	27 108	33.0%	20 512	25.0%	47 620	58.0%	29 747	71.0%	(31.0%)
Service charges - sanitation revenue	36 328	(55)	(.2%)	2 084	5.7%	2 029	5.6%	6 845	50.5%	(69.5%)
Service charges - refuse revenue	28 958	8 112	28.0%	7 077	24.4%	15 189	52.5%	7 947	67.1%	(10.9%)
Service charges - other	5 617	(190)	(3.4%)	(1 174)	(20.9%)	(1 364)	(24.3%)	-	-	(100.0%)
Rental of facilities and equipment	11 382	1 241	10.9%	1 167	10.3%	2 408	21.2%	1 889	168.5%	(38.2%)
Interest earned - external investments	2 625	5 058	192.7%	24	.9%	5 081	193.6%	711	55.4%	(96.7%)
Interest earned - outstanding debtors	22 365	2 807	12.5%	8 573	38.3%	11 380	50.9%	6 101	54.5%	40.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	8 903	252	2.8%	182	2.0%	434	4.9%	90	34.5%	102.9%
Licences and permits	3 485	-	-	-	-	-	-	790	63.4%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	205 672	111 275	54.1%	61 115	29.7%	172 390	83.8%	21 951	57.9%	178.4%
Other own revenue	13 953	1 617	11.6%	1 995	14.3%	3 612	25.9%	771	39.4%	158.7%
Gains on disposal of PPE	2 500	-	-	-	-	-	-	2 558	-	(100.0%)
Operating Expenditure	638 269	97 866	15.3%	138 290	21.7%	236 156	37.0%	107 184	36.1%	29.0%
Employee related costs	232 165	76 298	32.9%	62 243	26.8%	138 542	59.7%	58 742	50.3%	6.0%
Remuneration of councillors	23 633	5 702	24.1%	5 579	23.6%	11 282	47.7%	5 912	52.4%	(5.6%)
Debt impairment	74 421	17	-	-	-	17	-	-	-	-
Depreciation and asset impairment	91 330	0	-	-	-	0	-	-	-	-
Finance charges	3 307	-	-	794	24.0%	794	24.0%	983	30.3%	(19.2%)
Bulk purchases	72 484	70	.1%	20 555	28.4%	20 625	28.5%	15 066	39.3%	36.4%
Other Materials	2 753	-	-	-	-	-	-	-	-	-
Contracted services	38 882	15 350	39.5%	46 175	118.8%	61 525	158.2%	2 028	14.5%	2 176.4%
Transfers and grants	-	20	-	-	-	20	-	4 627	24.6%	(100.0%)
Other expenditure	99 294	409	.4%	2 943	3.0%	3 352	3.4%	19 827	56.4%	(85.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(25 133)	106 172		20 895		127 067		19 523		
Transfers recognised - capital	70 417	-	-	39 217	55.7%	39 217	55.7%	24 500	41.4%	60.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	45 284	106 172		60 112		166 284		44 023		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	45 284	106 172		60 112		166 284		44 023		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	45 284	106 172		60 112		166 284		44 023		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	45 284	106 172		60 112		166 284		44 023		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	127 057	2 692	2.1%	36 474	28.7%	39 166	30.8%	33 286	80.3%	9.6%
National Government	70 417	2 692	3.8%	28 596	40.6%	31 288	44.4%	33 257	80.3%	(14.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	70 417	2 692	3.8%	28 596	40.6%	31 288	44.4%	33 257	80.3%	(14.0%)
Borrowing	56 640	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	7 878	-	7 878	-	29	-	27 301.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	127 057	2 692	2.1%	36 474	28.7%	39 166	30.8%	33 286	80.3%	9.6%
Governance and Administration	-	-	-	-	-	-	-	1 982	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	1 982	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	19 364	-	-	-	-	-	-	254	25.1%	(100.0%)
Community & Social Services	19 364	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	254	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	51 053	2 692	5.3%	30 839	60.4%	33 531	65.7%	31 051	85.1%	(.7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	51 053	2 692	5.3%	30 839	60.4%	33 531	65.7%	31 051	85.1%	(.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	5 635	-	5 635	-	-	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	5 635	-	5 635	-	-	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	56 640	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget	2016/17 First Quarter		2016/17 Second Quarter		2016/17 Year to Date		2015/16 Second Quarter		Q2 of 2015/16 to Q2 of 2016/17
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	606 823	189 464	31.2%	215 866	35.6%	405 330	66.8%	190 576	67.2%	13.3%
Property rates, penalties and collection charges	150 692	23 662	15.7%	47 715	31.7%	71 377	47.4%	79 375	74.0%	(39.9%)
Service charges	139 694	45 079	32.3%	58 309	41.7%	103 388	74.0%	29 598	51.8%	97.0%
Other revenue	37 723	3 458	9.2%	914	2.4%	4 372	11.6%	5 876	94.7%	(84.5%)
Government - operating	205 672	83 099	40.4%	61 115	29.7%	144 214	70.1%	44 415	60.5%	37.6%
Government - capital	70 417	31 200	44.3%	39 217	55.7%	70 417	100.0%	24 500	96.3%	60.1%
Interest	2 625	2 966	113.0%	8 597	327.5%	11 562	440.5%	6 812	69.2%	26.2%
Dividends	-	-		-		-		-		
Payments	(472 518)	(64 679)	13.7%	(177 088)	37.5%	(241 767)	51.2%	(113 046)	51.0%	56.7%
Suppliers and employees	(469 211)	(64 659)	13.8%	(176 294)	37.6%	(240 953)	51.4%	(107 437)	49.3%	64.1%
Finance charges	(3 307)	-	-	(794)	24.0%	(794)	24.0%	(983)	30.3%	(19.2%)
Transfers and grants	-	(20)	-	-	-	(20)	-	(4 627)	-	(100.0%)
Net Cash from/(used) Operating Activities	134 305	124 785	92.9%	38 778	28.9%	163 563	121.8%	77 530	150.4%	(50.0%)
Cash Flow from Investing Activities										
Receipts	2 500	-	-	-	-	-	-	2 558	-	(100.0%)
Proceeds on disposal of PPE	2 500	-	-	-	-	-	-	2 558	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(127 057)	(2 692)	2.1%	(36 474)	28.7%	(39 166)	30.8%	(33 286)	80.3%	9.6%
Capital assets	(127 057)	(2 692)	2.1%	(36 474)	28.7%	(39 166)	30.8%	(33 286)	80.3%	9.6%
Net Cash from/(used) Investing Activities	(124 557)	(2 692)	2.2%	(36 474)	29.3%	(39 166)	31.4%	(30 728)	76.0%	18.7%
Cash Flow from Financing Activities										
Receipts	974	3 857	396.1%	238	24.5%	4 095	420.5%	185	93.6%	28.7%
Short term loans	-	2 096	-	-	-	2 096	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	974	1 761	180.8%	238	24.5%	1 999	205.3%	185	93.6%	28.7%
Payments	(10 700)	(473)	4.4%	-	-	(473)	4.4%	(1 979)	16.5%	(100.0%)
Repayment of borrowing	(10 700)	(473)	4.4%	-	-	(473)	4.4%	(1 979)	16.5%	(100.0%)
Net Cash from/(used) Financing Activities	(9 726)	3 384	(34.8%)	238	(2.4%)	3 622	(37.2%)	(1 794)	11.7%	(113.3%)
Net Increase/(Decrease) in cash held	22	125 477	568 283.2%	2 542	11 514.7%	128 019	579 797.9%	45 008	601.6%	(94.4%)
Cash/cash equivalents at the year begin:	(81 587)	1 923	(2.4%)	127 400	(156.2%)	1 923	(2.4%)	199 775	(25 310.7%)	(36.2%)
Cash/cash equivalents at the year end:	(81 564)	127 400	(156.2%)	129 942	(159.3%)	129 942	(159.3%)	244 783	1 944.9%	(46.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 982	5.3%	8 808	4.7%	6 551	3.5%	163 484	86.6%	188 825	21.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 301	5.0%	11 660	3.8%	9 736	3.2%	267 879	88.0%	304 576	33.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	2 829	4.2%	3 064	4.6%	1 852	2.8%	58 911	88.4%	66 656	7.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 692	4.0%	2 260	3.3%	1 952	2.9%	60 789	89.8%	67 694	7.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	368	30.5%	368	30.5%	368	30.5%	103	8.6%	1 207	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	5 545	2.1%	6 435	2.5%	5 443	2.1%	241 462	93.3%	258 885	28.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	809	8.7%	(14 368)	(153.7%)	(3 893)	(41.7%)	26 798	286.7%	9 346	1.0%	-	-	-	-
Total By Income Source	37 526	4.2%	18 226	2.0%	22 011	2.5%	819 427	91.3%	897 190	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	13 682	4.1%	(514)	(.2%)	4 599	1.4%	315 662	94.7%	333 429	37.2%	-	-	-	-
Commercial	9 545	8.0%	6 522	5.5%	4 552	3.8%	98 740	82.7%	119 359	13.3%	-	-	-	-
Households	14 299	3.2%	12 218	2.7%	12 859	2.9%	405 025	91.1%	444 402	49.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	37 526	4.2%	18 226	2.0%	22 011	2.5%	819 427	91.3%	897 190	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	6 552	3.6%	177 223	96.4%	183 775	86.8%
PAYE deductions	2 467	100.0%	-	-	-	-	-	-	2 467	1.2%
VAT (output less input)	6 804	100.0%	-	-	-	-	-	-	6 804	3.2%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 256	51.8%	2 823	17.7%	331	2.1%	4 524	28.4%	15 935	7.5%
Auditor-General	2 729	100.0%	-	-	-	-	-	-	2 729	1.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	20 256	9.6%	2 823	1.3%	6 884	3.3%	181 747	85.8%	211 710	100.0%

Contact Details

Municipal Manager	Mr Thabo Isaac Mokwena	018 389 0212
Financial Manager	Mr Terrance Mathe	018 389 0260

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DITSOBOTLA (NW384)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	406 246	129 210	31.8%	69 486	17.1%	198 695	48.9%	81 971	43.3%	(15.2%)
Property rates	52 000	12 375	23.8%	7 175	13.8%	19 550	37.6%	7 345	9.1%	(2.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	171 000	43 920	25.7%	26 202	15.3%	70 122	41.0%	26 452	30.9%	(.9%)
Service charges - water revenue	43 892	16 078	36.6%	22 510	51.3%	38 588	87.9%	6 789	43.8%	231.6%
Service charges - sanitation revenue	11 497	7 606	66.2%	5 682	49.4%	13 287	115.6%	2 524	68.6%	125.1%
Service charges - refuse revenue	12 981	3 504	27.0%	2 151	16.6%	5 655	43.6%	3 240	67.6%	(33.6%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 748	872	23.3%	40	1.1%	912	24.3%	881	56.8%	(95.4%)
Interest earned - external investments	1 100	6	.5%	-	-	6	.5%	-	-	-
Interest earned - outstanding debtors	4 500	6 500	144.4%	4 641	103.1%	11 141	247.6%	3 782	88.4%	22.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	205	31	15.0%	68	33.3%	99	48.3%	24	29.5%	179.9%
Licences and permits	2 149	162	7.5%	100	4.7%	262	12.2%	398	39.9%	(74.8%)
Agency services	4 032	194	4.8%	192	4.8%	387	9.6%	1 003	41.3%	(80.8%)
Transfers recognised - operational	96 792	37 735	39.0%	350	.4%	38 085	39.3%	29 401	74.5%	(98.8%)
Other own revenue	1 350	228	16.9%	373	27.6%	601	44.5%	132	28.0%	183.3%
Gains on disposal of PPE	1 000	-	-	-	-	-	-	-	-	-
Operating Expenditure	406 246	90 242	22.2%	71 215	17.5%	161 457	39.7%	67 436	45.5%	5.6%
Employee related costs	156 292	41 933	26.8%	25 574	16.4%	67 507	43.2%	36 678	51.0%	(30.3%)
Remuneration of councillors	13 700	2 851	20.8%	1 975	14.4%	4 825	35.2%	3 017	53.3%	(34.6%)
Debt impairment	20 000	636	3.2%	110	.6%	746	3.7%	-	-	(100.0%)
Depreciation and asset impairment	31 764	2 665	8.4%	-	-	2 665	8.4%	-	-	-
Finance charges	870	1 848	212.4%	-	-	1 848	212.4%	-	11.0%	-
Bulk purchases	123 000	26 242	21.3%	19 639	16.0%	45 880	37.3%	16 607	64.9%	18.3%
Other Materials	18 000	1 416	7.9%	2 624	14.6%	4 040	22.4%	1 129	46.0%	132.3%
Contracted services	22 600	8 140	36.0%	6 508	28.8%	14 648	64.8%	5 312	43.5%	22.5%
Transfers and grants	320	1 638	511.7%	11 179	3 493.4%	12 816	4 005.1%	1 737	64.1%	543.5%
Other expenditure	19 700	2 875	14.6%	3 607	18.3%	6 482	32.9%	2 955	32.9%	22.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	38 968		(1 730)		37 238		14 536		
Transfers recognised - capital	39 875	25 855	64.8%	-	-	25 855	64.8%	1 000	2.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	39 875	64 823		(1 730)		63 093		15 536		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	39 875	64 823		(1 730)		63 093		15 536		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	39 875	64 823		(1 730)		63 093		15 536		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	39 875	64 823		(1 730)		63 093		15 536		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	39 875	21 510	53.9%	2 104	5.3%	23 614	59.2%	7 914	35.6%	(73.4%)
National Government	39 875	21 510	53.9%	2 104	5.3%	23 614	59.2%	7 914	35.6%	(73.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	39 875	21 510	53.9%	2 104	5.3%	23 614	59.2%	7 914	35.6%	(73.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	39 875	21 510	53.9%	2 104	5.3%	23 614	59.2%	7 914	35.6%	(73.4%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 875	19 119	54.8%	2 104	6.0%	21 223	60.9%	7 560	35.9%	(72.2%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	34 875	19 119	54.8%	2 104	6.0%	21 223	60.9%	7 560	35.9%	(72.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	5 000	2 391	47.8%	-	-	2 391	47.8%	354	30.7%	(100.0%)
Electricity	5 000	2 391	47.8%	-	-	2 391	47.8%	354	30.7%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	396 142	127 896	32.3%	37 099	9.4%	164 995	41.7%	62 770	38.4%	(40.9%)
Property rates, penalties and collection charges	33 800	7 556	22.4%	4 389	13.0%	11 945	35.3%	6 597	31.8%	(33.5%)
Service charges	188 203	40 048	21.3%	28 176	15.0%	68 224	36.3%	17 385	21.9%	62.1%
Other revenue	36 872	4 386	11.9%	774	2.1%	5 160	14.0%	5 604	107.7%	(86.2%)
Government - operating	96 792	39 545	40.9%	350	.4%	39 895	41.2%	29 401	77.3%	(98.8%)
Government - capital	34 875	29 855	85.6%	1 000	2.9%	30 855	88.5%	-	-	(100.0%)
Interest	5 600	6 506	116.2%	2 410	43.0%	8 916	159.2%	3 782	75.4%	(36.3%)
Dividends	-	-		-		-		-	-	-
Payments	(389 482)	(134 461)	34.5%	(41 466)	10.6%	(175 928)	45.2%	(66 742)	37.2%	(37.9%)
Suppliers and employees	(388 292)	(132 824)	34.2%	(40 287)	10.4%	(173 111)	44.6%	(65 005)	36.7%	(38.0%)
Finance charges	(870)	-	-	-	-	-	-	-	-	-
Transfers and grants	(320)	(1 638)	511.7%	(1 179)	368.4%	(2 816)	880.1%	(1 737)	64.1%	(32.1%)
Net Cash from/(used) Operating Activities	6 660	(6 565)	(98.6%)	(4 367)	(65.6%)	(10 932)	(164.1%)	(3 972)	106.4%	9.9%
Cash Flow from Investing Activities										
Receipts	1 000	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 000	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(34 875)	(21 520)	61.7%	(2 104)	6.0%	(23 624)	67.7%	-	-	(100.0%)
Capital assets	(34 875)	(21 520)	61.7%	(2 104)	6.0%	(23 624)	67.7%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(33 875)	(21 520)	63.5%	(2 104)	6.2%	(23 624)	69.7%	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	400	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	400	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	400	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(26 815)	(28 086)	104.7%	(6 471)	24.1%	(34 556)	128.9%	(3 972)	(30.8%)	62.9%
Cash/cash equivalents at the year begin:	2 500	582	23.3%	(27 503)	(1 100.1%)	582	23.3%	11 935	15.1%	(330.4%)
Cash/cash equivalents at the year end:	(24 315)	(27 503)	113.1%	(33 974)	139.7%	(33 974)	139.7%	7 963	(40.0%)	(526.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Monde Juta	018 633 3800
Financial Manager	Mr Tsie Tsie	018 633 3800

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RAMOTSHERE MOILOA (NW385)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	260 097	75 967	29.2%	66 284	25.5%	142 251	54.7%	24 445	32.5%	171.2%
Property rates	24 700	3 974	16.1%	4 963	20.1%	8 937	36.2%	5 679	30.0%	(12.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	52 381	6 978	13.3%	7 741	14.8%	14 719	28.1%	9 015	34.7%	(14.1%)
Service charges - water revenue	7 076	1 655	23.4%	1 953	27.6%	3 608	51.0%	2 199	35.5%	(11.2%)
Service charges - sanitation revenue	5 781	1 346	23.3%	673	11.6%	2 019	34.9%	615	24.0%	9.4%
Service charges - refuse revenue	8 053	2 016	25.0%	2 057	25.5%	4 074	50.6%	1 947	45.1%	5.7%
Service charges - other	-	4 378	-	6 134	-	10 511	-	3 187	-	92.4%
Rental of facilities and equipment	283	13	4.6%	7	2.3%	19	6.9%	22	34.5%	(69.3%)
Interest earned - external investments	152	14	9.3%	14	9.3%	28	18.5%	43	54.2%	(67.3%)
Interest earned - outstanding debtors	-	-	-	9	-	9	-	21	1.0%	(55.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	8 457	464	5.5%	105	1.2%	569	6.7%	(299)	9.6%	(135.2%)
Licences and permits	7 369	305	4.1%	485	6.6%	790	10.7%	488	46.9%	(.6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	133 599	52 558	39.3%	42 046	31.5%	94 604	70.8%	1 027	29.1%	3 996.0%
Other own revenue	12 247	2 266	18.5%	97	.8%	2 363	19.3%	503	12.6%	(80.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	293 238	57 067	19.5%	49 961	17.0%	107 028	36.5%	51 078	41.0%	(2.2%)
Employee related costs	116 377	30 072	25.8%	30 421	26.1%	60 493	52.0%	26 354	55.4%	15.4%
Remuneration of councillors	15 495	1 762	11.4%	1 892	12.2%	3 654	23.6%	1 768	29.9%	7.0%
Debt impairment	17 103	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	40 000	-	-	-	-	-	-	-	-	-
Finance charges	1 285	233	18.1%	455	35.4%	688	53.6%	224	26.1%	103.1%
Bulk purchases	54 328	14 136	26.0%	9 212	17.0%	23 348	43.0%	8 979	36.7%	2.6%
Other Materials	4 871	441	9.1%	1 507	30.9%	1 948	40.0%	976	20.2%	54.5%
Contracted services	7 468	1 214	16.3%	2 198	29.4%	3 412	45.7%	1 153	29.6%	90.6%
Transfers and grants	11 054	-	-	648	5.9%	648	5.9%	2 904	50.1%	(77.7%)
Other expenditure	25 257	9 210	36.5%	3 627	14.4%	12 837	50.8%	8 720	33.0%	(58.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(33 141)	18 899		16 323		35 223		(26 633)		
Transfers recognised - capital	31 914	-	-	-	-	-	-	15 289	38.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(1 227)	18 899		16 323		35 223		(11 344)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(1 227)	18 899		16 323		35 223		(11 344)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 227)	18 899		16 323		35 223		(11 344)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 227)	18 899		16 323		35 223		(11 344)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	33 533	12 154	36.2%	14 553	43.4%	26 707	79.6%	19 385	25.9%	(24.9%)
National Government	31 914	12 154	38.1%	14 553	45.6%	26 707	83.7%	8 735	19.0%	66.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 914	12 154	38.1%	14 553	45.6%	26 707	83.7%	8 735	19.0%	66.6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 619	-	-	-	-	-	-	10 650	47.6%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	33 533	12 154	36.2%	14 553	43.4%	26 707	79.6%	19 385	25.9%	(24.9%)
Governance and Administration	599	-	-	-	-	-	-	49	3.9%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	599	-	-	-	-	-	-	49	3.9%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	9	2.8%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	9	4.5%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	32 814	12 154	37.0%	14 553	44.4%	26 707	81.4%	13 910	24.3%	4.6%
Planning and Development	-	12 154	-	14 553	-	26 707	-	13 360	-	8.9%
Road Transport	32 814	-	-	-	-	-	-	550	6.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	120	-	-	-	-	-	-	5 416	38.9%	(100.0%)
Electricity	-	-	-	-	-	-	-	5 416	49.0%	(100.0%)
Water	120	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	319 352	118 690	37.2%	101 170	31.7%	219 860	68.8%	119 981	69.5%	(15.7%)
Property rates, penalties and collection charges	18 772	10 679	56.9%	7 361	39.2%	18 040	96.1%	7 107	39.8%	3.6%
Service charges	64 490	10 912	16.9%	11 642	18.1%	22 554	35.0%	13 566	44.3%	(14.2%)
Other revenue	69 509	36 748	52.9%	10 614	15.3%	47 362	68.1%	24 597	431.2%	(56.8%)
Government - operating	130 053	54 368	41.8%	42 543	32.7%	96 911	74.5%	44 324	71.4%	(4.0%)
Government - capital	35 460	5 949	16.8%	28 980	81.7%	34 929	98.5%	30 211	50.1%	(4.1%)
Interest	1 068	34	3.2%	29	2.7%	63	5.9%	175	14.2%	(83.3%)
Dividends	-	-		-		-		-		
Payments	(236 135)	(97 633)	41.3%	(70 593)	29.9%	(168 226)	71.2%	(69 523)	72.3%	1.5%
Suppliers and employees	(223 796)	(95 981)	42.9%	(69 892)	31.2%	(165 872)	74.1%	(68 608)	74.8%	1.9%
Finance charges	(1 285)	-	-	-	-	-	-	-	-	-
Transfers and grants	(11 054)	(1 653)	14.9%	(702)	6.3%	(2 354)	21.3%	(916)	21.6%	(23.4%)
Net Cash from/(used) Operating Activities	83 217	21 057	25.3%	30 577	36.7%	51 633	62.0%	50 457	62.6%	(39.4%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(33 533)	(13 721)	40.9%	(14 553)	43.4%	(28 274)	84.3%	(18 883)	25.1%	(22.9%)
Capital assets	(33 533)	(13 721)	40.9%	(14 553)	43.4%	(28 274)	84.3%	(18 883)	25.1%	(22.9%)
Net Cash from/(used) Investing Activities	(33 533)	(13 721)	40.9%	(14 553)	43.4%	(28 274)	84.3%	(18 883)	44.8%	(22.9%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 285)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 285)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 285)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	48 399	7 335	15.2%	16 024	33.1%	23 359	48.3%	31 574	91.5%	(49.3%)
Cash/cash equivalents at the year begin:	-	6 331	-	13 666	-	6 331	-	18 909	45.0%	(27.7%)
Cash/cash equivalents at the year end:	48 399	13 666	28.2%	29 690	61.3%	29 690	61.3%	50 483	66.7%	(41.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	4 984	20.4%	3 001	12.3%	2 990	12.3%	13 430	55.0%	24 405	83.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	49	100.0%	-	-	49	.2%
Other	(1 589)	(33.8%)	494	10.5%	1 216	25.8%	4 583	97.4%	4 705	16.1%
Total	3 395	11.6%	3 496	12.0%	4 255	14.6%	18 014	61.8%	29 159	100.0%

Contact Details

Municipal Manager	Mr Crosby Maema	018 642 1081
Financial Manager	Mr Mothusi Lekaba	018 642 1081

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: NGAKA MODIRI MOLEMA (DC38)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	557 876	207 275	37.2%	111 452	20.0%	318 727	57.1%	229 029	85.3%	(51.3%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	235	-	322	-	556	-	323	-	(.5%)
Rental of facilities and equipment	211	53	25.0%	53	25.0%	106	50.0%	17	8.3%	209.6%
Interest earned - external investments	-	1 152	-	854	-	2 006	-	29	3.3%	2 843.6%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	554 376	205 664	37.1%	110 208	19.9%	315 872	57.0%	211 163	82.5%	(47.8%)
Other own revenue	3 289	172	5.2%	15	.5%	187	5.7%	17 496	602.2%	(99.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	705 105	98 807	14.0%	108 902	15.4%	207 709	29.5%	189 239	62.2%	(42.5%)
Employee related costs	302 228	74 370	24.6%	81 285	26.9%	155 655	51.5%	80 438	53.8%	1.1%
Remuneration of councillors	13 054	2 667	20.4%	2 106	16.1%	4 773	36.6%	3 707	58.5%	(43.2%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	229 415	-	-	-	-	-	-	-	-	-
Finance charges	3 150	-	-	-	-	-	-	1 522	163.4%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	29 500	71	.2%	1 345	4.6%	1 416	4.8%	24 585	298.0%	(94.5%)
Contracted services	14 810	2 257	15.2%	1 110	7.5%	3 367	22.7%	2 106	52.9%	(47.3%)
Transfers and grants	15 561	111	.7%	356	2.3%	467	3.0%	990	73.9%	(64.0%)
Other expenditure	97 387	19 331	19.8%	22 700	23.3%	42 031	43.2%	75 891	220.0%	(70.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(147 229)	108 469		2 549		111 018		39 790		
Transfers recognised - capital	296 578	695	.2%	9 688	3.3%	10 383	3.5%	36 212	15.5%	(73.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	149 349	109 164		12 237		121 401		76 001		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	149 349	109 164		12 237		121 401		76 001		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	149 349	109 164		12 237		121 401		76 001		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	149 349	109 164		12 237		121 401		76 001		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	291 133	2 730	.9%	7 888	2.7%	10 618	3.6%	32 323	17.0%	(75.6%)
National Government	290 133	2 415	.8%	7 282	2.5%	9 697	3.3%	31 456	17.0%	(76.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	290 133	2 415	.8%	7 282	2.5%	9 697	3.3%	31 456	17.0%	(76.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 000	315	31.5%	606	60.6%	921	92.1%	867	16.7%	(30.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	291 133	2 730	.9%	7 888	2.7%	10 618	3.6%	32 323	17.0%	(75.6%)
Governance and Administration	1 000	-	-	606	60.6%	606	60.6%	177	12.3%	242.9%
Executive & Council	-	-	-	-	-	-	-	177	20.8%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 000	-	-	606	60.6%	606	60.6%	-	8.7%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	358	59.7%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	358	59.7%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 381	315	13.2%	-	-	315	13.2%	331	6.5%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	2 381	315	13.2%	-	-	315	13.2%	331	6.5%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	287 752	2 415	.8%	7 282	2.5%	9 697	3.4%	31 456	17.1%	(76.9%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	124 355	1 806	1.5%	4 289	3.4%	6 095	4.9%	13 481	18.5%	(68.2%)
Waste Water Management	163 397	609	.4%	2 993	1.8%	3 602	2.2%	17 975	15.6%	(83.3%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	854 454	221 060	25.9%	113 657	13.3%	334 717	39.2%	105 869	57.2%	7.4%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	211	387	183.3%	322	152.3%	709	335.6%	320	-	.5%
Other revenue	3 289	8 496	258.3%	847	25.8%	9 343	284.1%	17 924	1 079.4%	(95.3%)
Government - operating	554 376	207 083	37.4%	110 534	19.9%	317 617	57.3%	87 596	58.9%	26.2%
Government - capital	296 578	4 000	1.3%	1 100	.4%	5 100	1.7%	-	43.4%	(100.0%)
Interest	-	1 094	-	854	-	1 948	-	29	3.3%	2 848.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(563 321)	(141 672)	25.1%	(114 754)	20.4%	(256 427)	45.5%	(150 613)	71.1%	(23.8%)
Suppliers and employees	(544 610)	(141 129)	25.9%	(113 169)	20.8%	(254 298)	46.7%	(148 324)	71.2%	(23.7%)
Finance charges	(3 150)	-	-	(1 389)	44.1%	(1 389)	44.1%	(1 522)	50.7%	(8.7%)
Transfers and grants	(15 561)	(543)	3.5%	(196)	1.3%	(740)	4.8%	(768)	73.3%	(74.4%)
Net Cash from/(used) Operating Activities	291 133	79 388	27.3%	(1 098)	(.4%)	78 290	26.9%	(44 744)	31.2%	(97.5%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	5 877	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	5 877	-	(100.0%)
Payments	(291 133)	(16 383)	5.6%	(3 130)	1.1%	(19 513)	6.7%	(38 021)	29.8%	(91.8%)
Capital assets	(291 133)	(16 383)	5.6%	(3 130)	1.1%	(19 513)	6.7%	(38 021)	29.8%	(91.8%)
Net Cash from/(used) Investing Activities	(291 133)	(16 383)	5.6%	(3 130)	1.1%	(19 513)	6.7%	(32 144)	27.8%	(90.3%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	-	63 004	-	(4 227)	-	58 777	-	(76 888)	(13.2%)	(94.5%)
Cash/cash equivalents at the year begin:	-	3 761	-	66 766	-	3 761	-	86 017	46.2%	(22.4%)
Cash/cash equivalents at the year end:	-	66 766	-	62 538	-	62 538	-	9 129	-	585.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 218	21.4%	1 029	6.8%	5 522	36.7%	5 269	35.0%	15 037	100.0%	-	-	-	-
Total By Income Source	3 218	21.4%	1 029	6.8%	5 522	36.7%	5 269	35.0%	15 037	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	1 029	9.5%	5 522	50.8%	4 328	39.8%	10 879	72.3%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 218	77.4%	-	-	-	-	941	22.6%	4 158	27.7%	-	-	-	-
Total By Customer Group	3 218	21.4%	1 029	6.8%	5 522	36.7%	5 269	35.0%	15 037	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 728	2.2%	5 567	1.8%	9 202	3.0%	284 244	93.0%	305 741	99.8%
Auditor-General	-	-	-	-	-	-	504	100.0%	504	.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	6 728	2.2%	5 567	1.8%	9 202	3.0%	284 748	93.0%	306 245	100.0%

Contact Details

Municipal Manager	Mr J.J. Brander	018 381 9405
Financial Manager	Mr G.M Mofokeng	018 381 9441

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: NALEDI (NW) (NW392)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	358 198	71 443	19.9%	57 182	16.0%	128 625	35.9%	88 199	47.1%	(35.2%)
Property rates	45 195	6 739	14.9%	9 224	20.4%	15 963	35.3%	9 105	44.9%	1.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	141 493	26 088	18.4%	28 409	20.1%	54 497	38.5%	45 958	49.3%	(38.2%)
Service charges - water revenue	30 356	3 680	12.1%	3 609	11.9%	7 289	24.0%	3 930	30.8%	(8.2%)
Service charges - sanitation revenue	18 480	4 299	23.3%	4 280	23.2%	8 580	46.4%	3 652	50.2%	17.2%
Service charges - refuse revenue	17 128	3 935	23.0%	3 944	23.0%	7 879	46.0%	3 449	48.9%	14.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	944	334	35.4%	214	22.7%	549	58.1%	202	44.0%	5.9%
Interest earned - external investments	308	191	62.1%	185	60.2%	377	122.4%	33	30.3%	467.7%
Interest earned - outstanding debtors	16 200	4 763	29.4%	4 814	29.7%	9 577	59.1%	3 350	45.5%	43.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	933	347	37.2%	705	75.5%	1 052	112.7%	175	16.3%	303.3%
Licences and permits	5 978	833	13.9%	1 032	17.3%	1 865	31.2%	868	16.4%	18.8%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	67 240	19 353	28.8%	270	.4%	19 623	29.2%	16 769	59.4%	(98.4%)
Other own revenue	3 942	880	22.3%	495	12.6%	1 375	34.9%	707	43.9%	(30.0%)
Gains on disposal of PPE	10 000	-	-	-	-	-	-	-	-	-
Operating Expenditure	404 098	98 225	24.3%	102 308	25.3%	200 532	49.6%	97 118	46.0%	5.3%
Employee related costs	160 409	44 369	27.7%	52 980	33.0%	97 349	60.7%	36 835	49.5%	43.8%
Remuneration of councillors	7 202	1 700	23.6%	1 751	24.3%	3 451	47.9%	1 557	48.2%	12.5%
Debt impairment	20 650	-	-	-	-	-	-	1 029	10.7%	(100.0%)
Depreciation and asset impairment	49 370	12 343	25.0%	12 343	25.0%	24 685	50.0%	12 125	50.0%	1.8%
Finance charges	2	7 424	436 694.8%	7 798	458 730.2%	15 222	895 424.9%	4 628	41.0%	68.5%
Bulk purchases	95 053	24 817	26.1%	17 429	18.3%	42 246	44.4%	31 772	61.7%	(45.1%)
Other Materials	31 934	485	1.5%	718	2.2%	1 204	3.8%	1 183	6.5%	(39.3%)
Contracted services	16 619	2 450	14.7%	3 802	22.9%	6 252	37.6%	2 760	32.7%	37.8%
Transfers and grants	1 107	6	.5%	10	.9%	16	1.5%	234	25.9%	(95.6%)
Other expenditure	21 752	4 631	21.3%	5 476	25.2%	10 107	46.5%	4 996	37.8%	9.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(45 900)	(26 781)		(45 126)		(71 907)		(8 919)		
Transfers recognised - capital	56 288	23 813	42.3%	12 000	21.3%	35 813	63.6%	13 156	77.8%	(8.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	10 388	(2 968)		(33 126)		(36 094)		4 237		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	10 388	(2 968)		(33 126)		(36 094)		4 237		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	10 388	(2 968)		(33 126)		(36 094)		4 237		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	10 388	(2 968)		(33 126)		(36 094)		4 237		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	56 288	13 226	23.5%	260	.5%	13 485	24.0%	2 608	19.9%	(90.0%)
National Government	51 788	13 215	25.5%	-	-	13 215	25.5%	2 588	18.0%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	4 500	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	56 288	13 215	23.5%	-	-	13 215	23.5%	2 588	16.0%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	11	-	260	-	271	-	20	377.4%	1 166.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	56 288	13 226	23.5%	260	.5%	13 485	24.0%	2 608	19.9%	(90.0%)
Governance and Administration	4 500	11	.2%	260	5.8%	271	6.0%	20	2.4%	1 166.6%
Executive & Council	-	-	-	91	-	91	-	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	20	38.0%	(100.0%)
Corporate Services	4 500	11	.2%	168	3.7%	179	4.0%	-	.2%	(100.0%)
Community and Public Safety	10 550	237	2.2%	-	-	237	2.2%	116	2.3%	(100.0%)
Community & Social Services	4 930	237	4.8%	-	-	237	4.8%	-	-	-
Sport And Recreation	5 620	-	-	-	-	-	-	116	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 988	5 385	26.9%	-	-	5 385	26.9%	2 376	50.6%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	19 988	5 385	26.9%	-	-	5 385	26.9%	2 376	50.6%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	21 250	7 593	35.7%	-	-	7 593	35.7%	95	12.6%	(100.0%)
Electricity	21 000	7 593	36.2%	-	-	7 593	36.2%	95	7.5%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	250	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	384 508	73 798	19.2%	12 228	3.2%	86 026	22.4%	75 183	48.8%	(83.7%)
Property rates, penalties and collection charges	41 929	5 096	12.2%	2 077	5.0%	7 172	17.1%	2 687	12.8%	(22.7%)
Service charges	190 745	22 951	12.0%	7 737	4.1%	30 688	16.1%	43 211	51.3%	(82.1%)
Other revenue	11 798	2 394	20.3%	404	3.4%	2 799	23.7%	1 952	26.4%	(79.3%)
Government - operating	67 240	19 353	28.8%	-	-	19 353	28.8%	14 144	55.5%	(100.0%)
Government - capital	56 288	23 813	42.3%	2 000	3.6%	25 813	45.9%	13 156	77.8%	(84.8%)
Interest	16 508	191	1.2%	10	.1%	201	1.2%	33	1.2%	(69.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(349 748)	(85 882)	24.6%	(24 268)	6.9%	(110 150)	31.5%	(83 873)	44.1%	(71.1%)
Suppliers and employees	(348 639)	(78 452)	22.5%	(21 284)	6.1%	(99 736)	28.6%	(79 012)	44.3%	(73.1%)
Finance charges	(2)	(7 424)	436 694.8%	(2 984)	175 558.4%	(10 408)	612 253.2%	(4 628)	41.0%	(35.5%)
Transfers and grants	(1 107)	(6)	.5%	-	-	(6)	.5%	(234)	25.9%	(100.0%)
Net Cash from/(used) Operating Activities	34 760	(12 084)	(34.8%)	(12 040)	(34.6%)	(24 124)	(69.4%)	(8 690)	(28.8%)	38.6%
Cash Flow from Investing Activities										
Receipts	25 800	11 064	42.9%	13 600	52.7%	24 663	95.6%	16 983	16.0%	(19.9%)
Proceeds on disposal of PPE	10 000	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	15 800	11 064	70.0%	13 600	86.1%	24 663	156.1%	16 983	18.6%	(19.9%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(56 288)	(13 226)	23.5%	(87)	.2%	(13 312)	23.7%	(2 715)	20.2%	(96.8%)
Capital assets	(56 288)	(13 226)	23.5%	(87)	.2%	(13 312)	23.7%	(2 715)	20.2%	(96.8%)
Net Cash from/(used) Investing Activities	(30 488)	(2 162)	7.1%	13 513	(44.3%)	11 351	(37.2%)	14 269	10.0%	(5.3%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(3 600)	910	(25.3%)	-	-	910	(25.3%)	(600)	13.7%	(100.0%)
Repayment of borrowing	(3 600)	910	(25.3%)	-	-	910	(25.3%)	(600)	13.7%	(100.0%)
Net Cash from/(used) Financing Activities	(3 600)	910	(25.3%)	-	-	910	(25.3%)	(600)	13.7%	(100.0%)
Net Increase/(Decrease) in cash held	672	(13 336)	(1 984.5%)	1 473	219.2%	(11 863)	(1 765.3%)	4 979	331.7%	(70.4%)
Cash/cash equivalents at the year begin:	1 285	18 583	1 446.2%	5 246	408.3%	18 583	1 446.2%	5 018	96.6%	4.5%
Cash/cash equivalents at the year end:	1 957	5 246	268.1%	6 719	343.4%	6 719	343.4%	9 997	252.6%	(32.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 269	1.5%	861	1.0%	1 634	1.9%	82 170	95.6%	85 934	30.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	4 186	7.5%	2 033	3.7%	2 593	4.7%	46 816	84.2%	55 628	19.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 176	5.8%	2 379	4.4%	4 783	8.8%	44 329	81.1%	54 667	19.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	1 330	3.9%	949	2.8%	1 591	4.7%	29 797	88.5%	33 667	12.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 164	3.1%	777	2.1%	1 348	3.6%	33 698	91.1%	36 988	13.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	91	.7%	87	.7%	86	.7%	12 542	97.9%	12 805	4.6%	-	-	-	-
Total By Income Source	11 216	4.0%	7 087	2.5%	12 035	4.3%	249 352	89.2%	279 689	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 117	8.2%	1 102	8.1%	1 611	11.8%	9 848	72.0%	13 678	4.9%	-	-	-	-
Commercial	5 490	8.1%	6 620	9.7%	5 999	8.8%	49 858	73.4%	67 967	24.3%	-	-	-	-
Households	4 609	2.3%	(635)	(.3%)	4 424	2.2%	189 646	95.8%	198 044	70.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	11 216	4.0%	7 087	2.5%	12 035	4.3%	249 352	89.2%	279 689	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	9 342	4.1%	11 277	5.0%	7 446	3.3%	197 387	87.6%	225 453	70.7%
Bulk Water	2 889	8.4%	1 255	3.7%	1 135	3.3%	28 927	84.6%	34 205	10.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	477	.8%	707	1.2%	1 076	1.8%	56 964	96.2%	59 224	18.6%
Total	12 709	4.0%	13 239	4.2%	9 656	3.0%	283 277	88.8%	318 882	100.0%

Contact Details

Municipal Manager	Mrs CC Malefo	053 928 2202
Financial Manager	Mr David Thornhill	053 928 2209

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAMUSA (NW393)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	149 566	42 006	28.1%	37 967	25.4%	79 973	53.5%	39 021	63.4%	(2.7%)
Property rates	12 387	6 416	51.8%	9 961	80.4%	16 378	132.2%	2 097	97.1%	374.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	34 604	7 230	20.9%	3 631	10.5%	10 861	31.4%	8 192	49.9%	(55.7%)
Service charges - water revenue	4 852	1 300	26.8%	1 645	33.9%	2 945	60.7%	2 311	37.4%	(28.8%)
Service charges - sanitation revenue	5 514	1 643	29.8%	1 604	29.1%	3 247	58.9%	2 568	52.3%	(37.5%)
Service charges - refuse revenue	6 486	1 820	28.1%	1 790	27.6%	3 611	55.7%	1 710	56.2%	4.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	666	77	11.6%	-	-	77	11.6%	100	48.9%	(100.0%)
Interest earned - external investments	4	18	485.6%	25	673.1%	43	1 158.7%	0	1.4%	6 534.8%
Interest earned - outstanding debtors	16 461	-	-	1 127	6.8%	1 127	6.8%	2 648	35.7%	(57.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 535	57	3.7%	27	1.8%	84	5.5%	65	10.7%	(58.6%)
Licences and permits	2 498	172	6.9%	680	27.2%	852	34.1%	184	92.0%	268.6%
Agency services	1 710	-	-	-	-	-	-	314	42.4%	(100.0%)
Transfers recognised - operational	61 800	20 955	33.9%	15 212	24.6%	36 167	58.5%	18 566	87.0%	(18.1%)
Other own revenue	1 050	2 317	220.6%	2 264	215.6%	4 581	436.2%	264	37.9%	757.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	179 701	30 292	16.9%	23 480	13.1%	53 771	29.9%	38 244	49.4%	(38.6%)
Employee related costs	48 189	13 518	28.1%	12 671	26.3%	26 190	54.3%	12 133	54.4%	4.4%
Remuneration of councillors	5 119	1 185	23.1%	1 370	26.8%	2 555	49.9%	1 112	42.2%	23.2%
Debt impairment	40 496	838	2.1%	3 198	7.9%	4 036	10.0%	2 331	14.3%	37.2%
Depreciation and asset impairment	27 042	-	-	-	-	-	-	-	-	-
Finance charges	821	1 394	169.9%	29	3.6%	1 424	173.5%	1 095	299.4%	(97.3%)
Bulk purchases	28 462	9 175	32.2%	-	-	9 175	32.2%	12 420	68.0%	(100.0%)
Other Materials	5 006	44	.9%	771	15.4%	815	16.3%	1 514	90.0%	(49.1%)
Contracted services	8 366	608	7.3%	32	.4%	640	7.6%	2 056	79.7%	(98.5%)
Transfers and grants	8 262	-	-	-	-	-	-	15	-	(100.0%)
Other expenditure	7 939	3 530	44.5%	5 408	68.1%	8 938	112.6%	5 402	87.4%	.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	165	-	(100.0%)
Surplus/(Deficit)	(30 135)	11 714		14 487		26 202		776		
Transfers recognised - capital	19 979	1 311	6.6%	912	4.6%	2 223	11.1%	6 087	72.0%	(85.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(10 156)	13 025		15 399		28 424		6 864		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(10 156)	13 025		15 399		28 424		6 864		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(10 156)	13 025		15 399		28 424		6 864		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(10 156)	13 025		15 399		28 424		6 864		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	20 279	11 003	54.3%	912	4.5%	11 915	58.8%	5 867	46.0%	(84.5%)
National Government	14 979	1 838	12.3%	912	6.1%	2 750	18.4%	4 897	61.4%	(81.4%)
Provincial Government	5 300	8 743	165.0%	-	-	8 743	165.0%	924	672.6%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	20 279	10 581	52.2%	912	4.5%	11 493	56.7%	5 820	72.1%	(84.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	422	-	-	-	422	-	46	4.5%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	20 279	11 003	54.3%	912	4.5%	11 915	58.8%	5 867	46.0%	(84.5%)
Governance and Administration	-	198	-	-	-	198	-	30	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	24	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	198	-	-	-	198	-	6	-	(100.0%)
Community and Public Safety	5 300	1 826	34.5%	48	.9%	1 874	35.4%	2 211	423.8%	(97.8%)
Community & Social Services	5 300	1 826	34.5%	48	.9%	1 874	35.4%	2 211	2 064.5%	(97.8%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 979	8 237	55.0%	863	5.8%	9 100	60.8%	1 190	16.6%	(27.4%)
Planning and Development	-	-	-	-	-	-	-	17	-	(100.0%)
Road Transport	14 979	8 237	55.0%	863	5.8%	9 100	60.8%	1 173	16.4%	(26.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	742	-	-	-	742	-	2 437	78.3%	(100.0%)
Electricity	-	742	-	-	-	742	-	2 437	78.3%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	124 741	36 991	29.7%	14 253	11.4%	51 244	41.1%	31 813	65.0%	(55.2%)
Property rates, penalties and collection charges	7 556	1 144	15.1%	1 227	16.2%	2 371	31.4%	2 145	60.3%	(42.8%)
Service charges	29 013	5 290	18.2%	5 041	17.4%	10 331	35.6%	7 968	49.6%	(36.7%)
Other revenue	6 089	2 595	42.6%	3 195	52.5%	5 790	95.1%	4 819	169.1%	(33.7%)
Government - operating	61 800	21 648	35.0%	4 785	7.7%	26 433	42.8%	15 666	70.8%	(69.5%)
Government - capital	20 279	6 291	31.0%	-	-	6 291	31.0%	1 000	40.4%	(100.0%)
Interest	4	23	608.8%	5	145.3%	28	754.0%	214	269.6%	(97.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(104 948)	(23 089)	22.0%	(13 940)	13.3%	(37 028)	35.3%	(27 017)	67.9%	(48.4%)
Suppliers and employees	(103 127)	(23 013)	22.3%	(13 441)	13.0%	(36 455)	35.3%	(26 600)	67.5%	(49.5%)
Finance charges	(1 821)	(75)	4.1%	(498)	27.4%	(574)	31.5%	(417)	92.2%	19.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	19 793	13 902	70.2%	314	1.6%	14 216	71.8%	4 796	52.6%	(93.5%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(20 279)	(9 038)	44.6%	(912)	4.5%	(9 950)	49.1%	(9 176)	61.0%	(90.1%)
Capital assets	(20 279)	(9 038)	44.6%	(912)	4.5%	(9 950)	49.1%	(9 176)	61.0%	(90.1%)
Net Cash from/(used) Investing Activities	(20 279)	(9 038)	44.6%	(912)	4.5%	(9 950)	49.1%	(9 176)	65.0%	(90.1%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(486)	4 864	(1 001.7%)	(598)	123.2%	4 266	(878.6%)	(4 381)	136.8%	(86.3%)
Cash/cash equivalents at the year begin:	1 200	886	73.8%	5 749	479.1%	886	73.8%	(174)	17.0%	(3 397.3%)
Cash/cash equivalents at the year end:	714	5 749	804.7%	5 151	721.0%	5 151	721.0%	(4 555)	(409.2%)	(213.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 232	4.5%	380	1.4%	317	1.2%	25 222	92.9%	27 151	13.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 656	14.6%	1 021	9.0%	611	5.4%	8 052	71.0%	11 340	5.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	591	3.6%	327	2.0%	220	1.3%	15 205	93.0%	16 343	8.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	528	1.6%	466	1.4%	432	1.3%	30 790	95.6%	32 217	16.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	584	2.5%	541	2.3%	522	2.2%	22 096	93.1%	23 743	12.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 146	1.7%	1 122	1.7%	1 106	1.6%	64 158	95.0%	67 533	34.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	453	2.7%	272	1.6%	245	1.5%	15 906	94.2%	16 877	8.6%	-	-	-	-
Total By Income Source	6 190	3.2%	4 129	2.1%	3 454	1.8%	181 430	92.9%	195 203	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	179	5.2%	382	11.2%	325	9.6%	2 521	74.0%	3 407	1.7%	-	-	-	-
Commercial	1 018	15.8%	590	9.1%	289	4.5%	4 561	70.6%	6 458	3.3%	-	-	-	-
Households	4 350	2.4%	5 104	2.9%	2 930	1.6%	165 527	93.0%	177 911	91.1%	-	-	-	-
Other	644	8.7%	(1 947)	(26.2%)	(90)	(1.2%)	8 821	118.8%	7 427	3.8%	-	-	-	-
Total By Customer Group	6 190	3.2%	4 129	2.1%	3 454	1.8%	181 430	92.9%	195 203	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Rantsho Gincane	053 963 1331
Financial Manager	Ms Sindiswa Mini	053 927 1331

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: GREATER TAUNG (NW394)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	213 243	101 312	47.5%	59 593	27.9%	160 905	75.5%	32 257	57.5%	84.7%
Property rates	18 000	26 734	148.5%	(1)	-	26 733	148.5%	(1 238)	79.1%	(99.9%)
Property rates - penalties and collection charges	3 500	-	-	1 063	30.4%	1 063	30.4%	1 115	100.3%	(4.7%)
Service charges - electricity revenue	3 770	918	24.3%	640	17.0%	1 558	41.3%	667	41.5%	(4.0%)
Service charges - water revenue	750	164	21.9%	142	18.9%	306	40.8%	194	74.5%	(26.6%)
Service charges - sanitation revenue	1 818	366	20.2%	466	25.6%	832	45.8%	432	58.1%	7.8%
Service charges - refuse revenue	2 924	633	21.6%	687	23.5%	1 320	45.1%	665	47.8%	3.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	561	122	21.8%	133	23.6%	255	45.4%	102	36.9%	30.0%
Interest earned - external investments	6 597	551	8.4%	279	4.2%	830	12.6%	230	9.6%	21.3%
Interest earned - outstanding debtors	1 784	487	27.3%	506	28.4%	992	55.6%	452	51.9%	11.8%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	0	1.3%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	170 808	70 913	41.5%	55 426	32.4%	126 339	74.0%	29 465	58.8%	88.1%
Other own revenue	2 732	424	15.5%	253	9.3%	677	24.8%	172	14.0%	47.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	188 141	41 753	22.2%	37 420	19.9%	79 173	42.1%	36 888	39.4%	1.4%
Employee related costs	80 284	17 330	21.6%	17 125	21.3%	34 455	42.9%	17 567	44.3%	(2.5%)
Remuneration of councillors	18 513	3 587	19.4%	3 855	20.8%	7 443	40.2%	3 844	37.8%	.3%
Debt impairment	2 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 089	-	-	-	-	-	-	-	-	-
Finance charges	230	1	.2%	1	.3%	1	.6%	-	-	(100.0%)
Bulk purchases	3 900	764	19.6%	540	13.8%	1 304	33.4%	780	41.7%	(30.8%)
Other Materials	12 058	2 341	19.4%	2 180	18.1%	4 522	37.5%	1 490	24.5%	46.3%
Contracted services	19 612	7 991	40.7%	4 691	23.9%	12 682	64.7%	4 125	47.8%	13.7%
Transfers and grants	9 631	2 039	21.2%	2 805	29.1%	4 844	50.3%	814	50.8%	244.8%
Other expenditure	35 825	7 700	21.5%	6 223	17.4%	13 923	38.9%	8 269	46.9%	(24.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	25 102	59 559		22 173		81 732		(4 631)		
Transfers recognised - capital	43 764	13 011	29.7%	17 951	41.0%	30 962	70.7%	-	39.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	68 866	72 570		40 124		112 694		(4 631)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	68 866	72 570		40 124		112 694		(4 631)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	68 866	72 570		40 124		112 694		(4 631)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	68 866	72 570		40 124		112 694		(4 631)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	63 279	19 131	30.2%	9 108	14.4%	28 238	44.6%	10 536	29.2%	(13.6%)
National Government	43 164	16 735	38.8%	6 095	14.1%	22 830	52.9%	7 923	33.7%	(23.1%)
Provincial Government	600	-	-	20	3.3%	20	3.3%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	43 764	16 735	38.2%	6 115	14.0%	22 849	52.2%	7 923	33.2%	(22.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 515	2 396	12.3%	2 993	15.3%	5 389	27.6%	2 613	22.3%	14.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	63 279	19 131	30.2%	9 108	14.4%	28 238	44.6%	10 536	29.2%	(13.6%)
Governance and Administration	6 690	308	4.6%	562	8.4%	871	13.0%	1 202	104.2%	(53.2%)
Executive & Council	5 780	129	2.2%	512	8.9%	641	11.1%	64	4.3%	699.9%
Budget & Treasury Office	780	174	22.3%	49	6.3%	223	28.6%	291	23.4%	(83.2%)
Corporate Services	130	5	3.8%	2	1.3%	7	5.1%	847	364.7%	(99.8%)
Community and Public Safety	15 277	2 934	19.2%	288	1.9%	3 222	21.1%	166	5.2%	73.9%
Community & Social Services	13 302	2 193	16.5%	288	2.2%	2 481	18.7%	117	2.9%	147.3%
Sport And Recreation	1 975	741	37.5%	-	-	741	37.5%	49	10.6%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 042	14 948	51.5%	6 919	23.8%	21 867	75.3%	9 101	30.7%	(24.0%)
Planning and Development	80	2	2.2%	-	-	2	2.2%	2	1.6%	(100.0%)
Road Transport	28 962	14 946	51.6%	6 919	23.9%	21 865	75.5%	9 100	30.8%	(24.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	12 270	941	7.7%	1 338	10.9%	2 279	18.6%	67	15.7%	1 901.2%
Electricity	7 030	141	2.0%	8	.1%	150	2.1%	13	51.1%	(35.1%)
Water	2 300	-	-	229	9.9%	229	9.9%	54	2.6%	324.3%
Waste Water Management	2 490	151	6.1%	521	20.9%	672	27.0%	-	-	(100.0%)
Waste Management	450	649	144.1%	580	128.9%	1 229	273.0%	-	19.0%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	244 947	107 373	43.8%	89 707	36.6%	197 081	80.5%	43 561	56.9%	105.9%
Property rates, penalties and collection charges	15 050	18 771	124.7%	1 448	9.6%	20 218	134.3%	1 374	22.9%	5.4%
Service charges	7 153	2 236	31.3%	1 599	22.4%	3 835	53.6%	1 261	39.3%	26.9%
Other revenue	2 305	493	21.4%	11 464	497.4%	11 958	518.8%	11 200	515.6%	2.4%
Government - operating	170 808	70 574	41.3%	55 426	32.4%	126 000	73.8%	29 044	58.6%	90.8%
Government - capital	43 764	13 011	29.7%	17 951	41.0%	30 962	70.7%	-	40.0%	(100.0%)
Interest	5 867	2 288	39.0%	1 819	31.0%	4 107	70.0%	682	18.6%	166.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(163 732)	(79 324)	48.4%	(72 432)	44.2%	(151 757)	92.7%	(41 031)	66.6%	76.5%
Suppliers and employees	(154 310)	(79 310)	51.4%	(72 431)	46.9%	(151 741)	98.3%	(41 031)	67.1%	76.5%
Finance charges	(161)	(14)	9.0%	(1)	.8%	(16)	9.8%	-	-	(100.0%)
Transfers and grants	(9 261)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	81 215	28 049	34.5%	17 275	21.3%	45 324	55.8%	2 530	39.0%	582.8%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(63 279)	(15 350)	24.3%	(9 110)	14.4%	(24 459)	38.7%	(9 624)	22.9%	(5.3%)
Capital assets	(63 279)	(15 350)	24.3%	(9 110)	14.4%	(24 459)	38.7%	(9 624)	22.9%	(5.3%)
Net Cash from/(used) Investing Activities	(63 279)	(15 350)	24.3%	(9 110)	14.4%	(24 459)	38.7%	(9 624)	23.0%	(5.3%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	17 936	12 699	70.8%	8 166	45.5%	20 865	116.3%	(7 094)	199.2%	(215.1%)
Cash/cash equivalents at the year begin:	19 547	9 015	46.1%	21 715	111.1%	9 015	46.1%	26 826	7.8%	(19.1%)
Cash/cash equivalents at the year end:	37 483	21 715	57.9%	29 880	79.7%	29 880	79.7%	19 733	36.2%	51.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	79	3.8%	53	2.5%	67	3.2%	1 873	90.4%	2 072	3.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	238	11.8%	132	6.5%	114	5.6%	1 537	76.1%	2 020	3.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 076	2.7%	853	2.2%	750	1.9%	36 478	93.2%	39 158	63.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	189	2.9%	174	2.7%	156	2.4%	6 040	92.1%	6 559	10.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	291	3.3%	236	2.7%	801	9.2%	7 379	84.7%	8 707	14.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	66	1.9%	169	4.8%	54	1.5%	3 239	91.8%	3 528	5.7%	-	-	-	-
Total By Income Source	1 938	3.1%	1 617	2.6%	1 943	3.1%	56 546	91.1%	62 044	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	658	2.5%	591	2.2%	1 154	4.3%	24 286	91.0%	26 688	43.0%	-	-	-	-
Commercial	568	7.2%	407	5.2%	174	2.2%	6 704	85.4%	7 854	12.7%	-	-	-	-
Households	712	2.6%	619	2.3%	614	2.2%	25 556	92.9%	27 502	44.3%	-	-	-	-
Other	0	25.1%	0	24.9%	0	24.6%	0	25.4%	0	-	-	-	-	-
Total By Customer Group	1 938	3.1%	1 617	2.6%	1 943	3.1%	56 546	91.1%	62 044	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1	100.0%	-	-	-	-	-	-	1	100.0%
Total	1	100.0%	-	-	-	-	-	-	1	100.0%

Contact Details

Municipal Manager	Mr Katlego Gabanakgosi	053 994 9405
Financial Manager	Mr Martin Phillip Vermaak	053 994 9402

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: LEKWA-TEEMANE (NW396)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	277 227	83 229	30.0%	96 171	34.7%	179 400	64.7%	63 813	55.1%	50.7%
Property rates	19 080	7 538	39.5%	2 659	13.9%	10 197	53.4%	1 977	37.7%	34.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	66 968	15 793	23.6%	16 906	25.2%	32 699	48.8%	16 920	60.5%	(.1%)
Service charges - water revenue	39 878	24 962	62.6%	46 544	116.7%	71 506	179.3%	8 581	58.0%	442.4%
Service charges - sanitation revenue	20 064	5 027	25.1%	4 979	24.8%	10 006	49.9%	4 646	46.4%	7.2%
Service charges - refuse revenue	13 596	3 499	25.7%	3 482	25.6%	6 980	51.3%	3 184	-	9.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	573	125	21.8%	155	27.0%	280	48.9%	237	68.9%	(34.8%)
Interest earned - external investments	29	-	-	-	-	-	-	10	35.5%	(100.0%)
Interest earned - outstanding debtors	27 636	6 952	25.2%	7 312	26.5%	14 264	51.6%	6 631	47.0%	10.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	34 001	87	.3%	52	.2%	139	.4%	15 192	166.9%	(99.7%)
Licences and permits	2 094	1	-	1	-	2	.1%	1	47.7%	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	42 470	18 418	43.4%	13 537	31.9%	31 955	75.2%	5 016	50.1%	169.9%
Other own revenue	10 839	828	7.6%	544	5.0%	1 371	12.7%	1 419	22.8%	(61.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	312 932	38 427	12.3%	58 957	18.8%	97 385	31.1%	86 410	51.5%	(31.8%)
Employee related costs	56 551	12 465	22.0%	12 098	21.4%	24 563	43.4%	7 888	41.3%	53.4%
Remuneration of councillors	4 708	1 062	22.6%	1 214	25.8%	2 276	48.4%	1 042	52.2%	16.5%
Debt impairment	64 000	-	-	-	-	-	-	33 959	106.5%	(100.0%)
Depreciation and asset impairment	32 000	-	-	-	-	-	-	15 433	46.8%	(100.0%)
Finance charges	1 611	-	-	-	-	-	-	52	37.0%	(100.0%)
Bulk purchases	79 084	13 012	16.5%	31 097	39.3%	44 109	55.8%	12 977	53.8%	139.6%
Other Materials	11 272	641	5.7%	560	5.0%	1 202	10.7%	755	20.5%	(25.8%)
Contracted services	13 104	958	7.3%	1 502	11.5%	2 460	18.8%	1 942	21.1%	(22.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	50 603	10 288	20.3%	12 486	24.7%	22 775	45.0%	12 362	39.6%	1.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(35 705)	44 802		37 213		82 015		(22 597)		
Transfers recognised - capital	40 617	16 867	41.5%	6 000	14.8%	22 867	56.3%	4 995	85.1%	20.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 912	61 669		43 213		104 882		(17 602)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	4 912	61 669		43 213		104 882		(17 602)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 912	61 669		43 213		104 882		(17 602)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 912	61 669		43 213		104 882		(17 602)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	44 536	9 677	21.7%	8 276	18.6%	17 953	40.3%	7 985	54.5%	3.6%
National Government	39 636	9 677	24.4%	8 276	20.9%	17 953	45.3%	7 985	58.5%	3.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	39 636	9 677	24.4%	8 276	20.9%	17 953	45.3%	7 985	58.5%	3.6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 900	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	44 536	9 677	21.7%	8 276	18.6%	17 953	40.3%	7 985	54.5%	3.6%
Governance and Administration	300	-	-	53	17.8%	53	17.8%	-	4.3%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	300	-	-	53	17.8%	53	17.8%	-	4.3%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	14 400	-	-	-	-	-	-	-	-	-
Community & Social Services	1 200	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	1 700	-	-	-	-	-	-	-	-	-
Housing	11 500	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 836	2 292	17.9%	3 591	28.0%	5 883	45.8%	4 635	-	(22.5%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	12 836	2 292	17.9%	3 591	28.0%	5 883	45.8%	4 635	-	(22.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	17 000	7 385	43.4%	4 632	27.2%	12 016	70.7%	3 350	18.2%	38.3%
Electricity	17 000	7 385	43.4%	4 632	27.2%	12 016	70.7%	3 350	18.2%	38.3%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget	2016/17 First Quarter		2016/17 Second Quarter		2016/17 Year to Date		2015/16 Second Quarter		Q2 of 2015/16 to Q2 of 2016/17
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	213 325	58 344	27.3%	39 221	18.4%	97 566	45.7%	46 828	41.9%	(16.2%)
Property rates, penalties and collection charges	10 494	3 955	37.7%	1 946	18.5%	5 901	56.2%	1 978	27.3%	(1.6%)
Service charges	77 278	17 446	22.6%	16 766	21.7%	34 212	44.3%	16 634	69.5%	.8%
Other revenue	14 800	1 042	7.0%	837	5.7%	1 878	12.7%	16 779	20.4%	(95.0%)
Government - operating	42 470	18 418	43.4%	13 537	31.9%	31 955	75.2%	6 053	63.6%	123.6%
Government - capital	40 617	16 867	41.5%	6 000	14.8%	22 867	56.3%	4 995	82.3%	20.1%
Interest	27 665	616	2.2%	136	.5%	752	2.7%	389	3.0%	(65.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(217 827)	(43 265)	19.9%	(48 041)	22.1%	(91 306)	41.9%	(27 335)	31.0%	75.8%
Suppliers and employees	(216 216)	(43 265)	20.0%	(48 041)	22.2%	(91 306)	42.2%	(27 283)	31.0%	76.1%
Finance charges	(1 611)	-	-	-	-	-	-	(52)	191.6%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(4 503)	15 079	(334.9%)	(8 820)	195.9%	6 260	(139.0%)	19 493	221.5%	(145.2%)
Cash Flow from Investing Activities										
Receipts	49 200	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	49 200	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(42 918)	(9 677)	22.5%	(8 276)	19.3%	(17 953)	41.8%	(7 985)	42.1%	3.6%
Capital assets	(42 918)	(9 677)	22.5%	(8 276)	19.3%	(17 953)	41.8%	(7 985)	42.1%	3.6%
Net Cash from/(used) Investing Activities	6 282	(9 677)	(154.0%)	(8 276)	(131.7%)	(17 953)	(285.8%)	(7 985)	42.1%	3.6%
Cash Flow from Financing Activities										
Receipts	120	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	120	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	120	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 900	5 402	284.4%	(17 096)	(900.0%)	(11 693)	(615.6%)	11 509	(167.1%)	(248.5%)
Cash/cash equivalents at the year begin:	300	(110)	(36.7%)	5 292	1 764.1%	(110)	(36.7%)	7 608	-	(30.4%)
Cash/cash equivalents at the year end:	2 200	5 292	240.6%	(11 803)	(536.6%)	(11 803)	(536.6%)	19 117	(171.3%)	(161.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	46 079	22.7%	2 627	1.3%	4 025	2.0%	149 934	74.0%	202 664	40.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	4 470	14.7%	1 866	6.2%	1 925	6.3%	22 057	72.8%	30 319	6.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	762	2.9%	328	1.2%	312	1.2%	24 867	94.7%	26 269	5.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	855	1.2%	722	1.0%	711	1.0%	67 219	96.7%	69 506	13.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	550	1.0%	472	.9%	460	.9%	52 007	97.2%	53 488	10.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 568	2.3%	2 536	2.2%	2 409	2.1%	106 434	93.4%	113 946	22.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	76	1.8%	35	.8%	36	.8%	4 123	96.6%	4 269	.9%	-	-	-	-
Total By Income Source	55 359	11.1%	8 585	1.7%	9 877	2.0%	426 641	85.2%	500 462	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	248	5.0%	131	2.7%	141	2.8%	4 429	89.5%	4 949	1.0%	-	-	-	-
Commercial	3 768	13.0%	1 588	5.5%	1 638	5.6%	22 036	75.9%	29 030	5.8%	-	-	-	-
Households	51 342	11.0%	6 865	1.5%	8 098	1.7%	400 176	85.8%	466 482	93.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	55 359	11.1%	8 585	1.7%	9 877	2.0%	426 641	85.2%	500 462	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	7 283	12.1%	4 873	8.1%	4 036	6.7%	44 053	73.1%	60 244	24.9%
Bulk Water	1 868	1.2%	1 868	1.2%	1 868	1.2%	148 185	96.4%	153 788	63.7%
PAYE deductions	448	17.5%	448	17.5%	448	17.5%	1 221	47.6%	2 564	1.1%
VAT (output less input)	-	-	9 343	100.0%	-	-	-	-	9 343	3.9%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	13 625	100.0%	13 625	5.6%
Other	1 000	50.0%	1 000	50.0%	-	-	-	-	2 000	.8%
Total	10 598	4.4%	17 532	7.3%	6 351	2.6%	207 083	85.7%	241 565	100.0%

Contact Details

Municipal Manager	Mr Tebogo Dawid Lesie(Acting)	053 441 2206
Financial Manager	Mrs Mpai Patrica Polori(Acting)	053 441 2206

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: KAGISANO-MOLOPO (NW397)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	133 120	67 464	50.7%	5 581	4.2%	73 046	54.9%	427	48.9%	1 207.4%
Property rates	16 480	19 028	115.5%	41	.3%	19 069	115.7%	62	100.5%	(33.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 759	225	12.8%	217	12.3%	442	25.1%	105	29.0%	107.6%
Interest earned - external investments	1 200	454	37.8%	387	32.2%	841	70.1%	226	30.8%	71.1%
Interest earned - outstanding debtors	145	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	105 837	44 524	42.1%	-	-	44 524	42.1%	-	43.7%	-
Other own revenue	7 700	3 233	42.0%	4 936	64.1%	8 169	106.1%	34	-	14 271.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	169 320	33 204	19.6%	31 561	18.6%	64 765	38.3%	21 617	40.8%	46.0%
Employee related costs	28 199	7 206	25.6%	7 859	27.9%	15 065	53.4%	6 285	45.5%	25.0%
Remuneration of councillors	9 872	2 084	21.1%	2 316	23.5%	4 400	44.6%	2 232	47.5%	3.7%
Debt impairment	2 016	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	43 000	-	-	-	-	-	-	-	-	-
Finance charges	291	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	16 000	-	-	-	-	-	-	-	-	-
Contracted services	21 750	10 979	50.5%	11 465	52.7%	22 444	103.2%	8 571	191.6%	33.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	48 192	12 934	26.8%	9 922	20.6%	22 856	47.4%	4 529	20.4%	119.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(36 199)	34 261		(25 980)		8 281		(21 190)		
Transfers recognised - capital	27 262	14 148	51.9%	-	-	14 148	51.9%	-	21.9%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(8 937)	48 409		(25 980)		22 429		(21 190)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(8 937)	48 409		(25 980)		22 429		(21 190)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(8 937)	48 409		(25 980)		22 429		(21 190)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(8 937)	48 409		(25 980)		22 429		(21 190)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	47 897	7 872	16.4%	8 532	17.8%	16 404	34.2%	10 780	41.9%	(20.8%)
National Government	43 597	2 445	5.6%	8 532	19.6%	10 977	25.2%	-	21.9%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	43 597	2 445	5.6%	8 532	19.6%	10 977	25.2%	-	21.9%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 300	5 427	126.2%	-	-	5 427	126.2%	10 780	58.9%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	47 897	7 872	16.4%	8 532	17.8%	16 404	34.2%	10 780	41.9%	(20.8%)
Governance and Administration	4 300	5 427	126.2%	-	-	5 427	126.2%	-	37.5%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	4 300	5 427	126.2%	-	-	5 427	126.2%	-	37.5%	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	43 597	2 445	5.6%	8 532	19.6%	10 977	25.2%	10 780	42.7%	(20.8%)
Planning and Development	43 597	2 445	5.6%	8 532	19.6%	10 977	25.2%	10 780	42.7%	(20.8%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	160 502	75 850	47.3%	46 349	28.9%	122 199	76.1%	49 104	82.6%	(5.6%)
Property rates, penalties and collection charges	16 599	12 681	76.4%	41	.2%	12 722	76.6%	78	223.2%	(46.7%)
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	9 459	3 503	37.0%	5 153	54.5%	8 657	91.5%	139	6.5%	3 607.9%
Government - operating	105 837	45 104	42.6%	33 162	31.3%	78 266	73.9%	34 444	76.3%	(3.7%)
Government - capital	27 262	14 148	51.9%	7 606	27.9%	21 754	79.8%	14 217	69.6%	(46.5%)
Interest	1 345	414	30.8%	387	28.7%	800	59.5%	226	141.9%	71.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(131 303)	(36 551)	27.8%	(35 008)	26.7%	(71 559)	54.5%	(32 109)	96.3%	9.0%
Suppliers and employees	(131 013)	(36 551)	27.9%	(35 008)	26.7%	(71 559)	54.6%	(32 109)	96.4%	9.0%
Finance charges	(290)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	29 199	39 298	134.6%	11 342	38.8%	50 640	173.4%	16 995	68.4%	(33.3%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(47 897)	(7 872)	16.4%	(9 039)	18.9%	(16 911)	35.3%	(10 780)	54.2%	(16.1%)
Capital assets	(47 897)	(7 872)	16.4%	(9 039)	18.9%	(16 911)	35.3%	(10 780)	54.2%	(16.1%)
Net Cash from/(used) Investing Activities	(47 897)	(7 872)	16.4%	(9 039)	18.9%	(16 911)	35.3%	(10 780)	54.2%	(16.1%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(18 698)	31 426	(168.1%)	2 303	(12.3%)	33 729	(180.4%)	6 215	90.3%	(63.0%)
Cash/cash equivalents at the year begin:	23 133	23 133	100.0%	54 559	235.8%	23 133	100.0%	34 604	52.6%	57.7%
Cash/cash equivalents at the year end:	4 436	54 559	1 230.0%	56 862	1 281.9%	56 862	1 281.9%	40 820	72.8%	39.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 758	100.0%	-	-	-	-	-	-	3 758	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	3 758	100.0%	-	-	-	-	-	-	3 758	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	3 758	100.0%	-	-	-	-	-	-	3 758	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 758	100.0%	-	-	-	-	-	-	3 758	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	126	100.0%	-	-	-	-	-	-	126	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	126	100.0%	-	-	-	-	-	-	126	100.0%

Contact Details

Municipal Manager	Mr Ashmar Khuduge	053 998 4455
Financial Manager	OLEBILE NTSIMANE (ACTING)	053 998 4455

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DR RUTH SEGOMOTSI MOMPATI (DC39)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	302 041	126 339	41.8%	98 558	32.6%	224 897	74.5%	29 519	44.1%	233.9%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	980	71	7.3%	-	-	71	7.3%	-	-	-
Interest earned - external investments	6 175	2 677	43.4%	3 192	51.7%	5 869	95.0%	1 467	89.5%	117.6%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	294 836	123 525	41.9%	95 351	32.3%	218 875	74.2%	28 004	51.2%	240.5%
Other own revenue	50	66	132.0%	16	31.7%	82	163.7%	47	.2%	(66.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	306 476	38 028	12.4%	87 057	28.4%	125 085	40.8%	57 736	17.3%	50.8%
Employee related costs	106 096	25 562	24.1%	30 222	28.5%	55 784	52.6%	26 949	53.1%	12.1%
Remuneration of councillors	7 068	1 307	18.5%	1 657	23.4%	2 964	41.9%	1 468	47.4%	12.9%
Debt impairment	50	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	21 020	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	1 218	1 106.4%	(100.0%)
Bulk purchases	102 000	18	-	21 963	21.5%	21 982	21.6%	6 666	15.3%	229.5%
Other Materials	3 169	-	-	-	-	-	-	-	-	-
Contracted services	12 707	4 050	31.9%	17 048	134.2%	21 098	166.0%	6 192	50.7%	175.3%
Transfers and grants	20 240	2 064	10.2%	7 612	37.6%	9 676	47.8%	4 793	35.4%	58.8%
Other expenditure	34 126	5 027	14.7%	8 554	25.1%	13 582	39.8%	10 451	5.1%	(18.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(4 436)	88 311		11 501		99 812		(28 218)		
Transfers recognised - capital	319 020	13 406	4.2%	73 886	23.2%	87 292	27.4%	58 597	25.8%	26.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	314 584	101 716		85 387		187 104		30 379		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	314 584	101 716		85 387		187 104		30 379		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	314 584	101 716		85 387		187 104		30 379		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	314 584	101 716		85 387		187 104		30 379		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	325 756	25 460	7.8%	73 376	22.5%	98 836	30.3%	71 314	54.4%	2.9%
National Government	325 756	25 347	7.8%	72 573	22.3%	97 919	30.1%	71 314	54.4%	1.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	325 756	25 347	7.8%	72 573	22.3%	97 919	30.1%	71 314	54.4%	1.8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	113	-	803	-	916	-	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	325 756	25 460	7.8%	73 376	22.5%	98 836	30.3%	71 314	54.4%	2.9%
Governance and Administration	-	-	-	792	-	792	-	96	18.4%	728.1%
Executive & Council	-	-	-	601	-	601	-	28	13.3%	2 009.8%
Budget & Treasury Office	-	-	-	164	-	164	-	-	4.6%	(100.0%)
Corporate Services	-	-	-	27	-	27	-	67	23.1%	(59.8%)
Community and Public Safety	-	-	-	36	-	36	-	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	36	-	36	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	.7%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	.7%	-
Trading Services	325 756	25 460	7.8%	72 548	22.3%	98 007	30.1%	71 218	55.1%	1.9%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	325 756	25 460	7.8%	72 548	22.3%	98 007	30.1%	71 218	55.1%	1.9%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	7.8%	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	621 061	243 270	39.2%	232 265	37.4%	475 535	76.6%	230 415	79.5%	.8%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	1 030	135	13.1%	14	1.4%	149	14.5%	46 296	124.7%	(100.0%)
Government - operating	294 836	119 278	40.5%	95 119	32.3%	214 397	72.7%	53 094	69.0%	79.2%
Government - capital	319 020	121 180	38.0%	133 940	42.0%	255 120	80.0%	130 672	84.2%	2.5%
Interest	6 175	2 677	43.4%	3 192	51.7%	5 869	95.0%	353	43.1%	803.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(306 515)	(103 334)	33.7%	(98 352)	32.1%	(201 686)	65.8%	(104 732)	73.8%	(6.1%)
Suppliers and employees	(286 275)	(101 270)	35.4%	(90 451)	31.6%	(191 721)	67.0%	(99 923)	79.7%	(9.5%)
Finance charges	-	-	-	-	-	-	-	(15)	8.1%	(100.0%)
Transfers and grants	(20 240)	(2 064)	10.2%	(7 902)	39.0%	(9 966)	49.2%	(4 793)	33.1%	64.9%
Net Cash from/(used) Operating Activities	314 545	139 936	44.5%	133 913	42.6%	273 848	87.1%	125 683	88.5%	6.5%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(319 020)	(21 195)	6.6%	(73 351)	23.0%	(94 546)	29.6%	(82 372)	58.4%	(11.0%)
Capital assets	(319 020)	(21 195)	6.6%	(73 351)	23.0%	(94 546)	29.6%	(82 372)	58.4%	(11.0%)
Net Cash from/(used) Investing Activities	(319 020)	(21 195)	6.6%	(73 351)	23.0%	(94 546)	29.6%	(82 372)	58.4%	(11.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(10 800)	(9 000)	83.3%	(2 700)	25.0%	(11 700)	108.3%	(1 210)	-	123.1%
Repayment of borrowing	(10 800)	(9 000)	83.3%	(2 700)	25.0%	(11 700)	108.3%	(1 210)	-	123.1%
Net Cash from/(used) Financing Activities	(10 800)	(9 000)	83.3%	(2 700)	25.0%	(11 700)	108.3%	(1 210)	-	123.1%
Net Increase/(Decrease) in cash held	(15 275)	109 741	(718.5%)	57 861	(378.8%)	167 602	(1 097.3%)	42 101	(94.7%)	37.4%
Cash/cash equivalents at the year begin:	57 992	45 699	78.8%	155 439	268.0%	45 699	78.8%	1 928	6.1%	7 960.8%
Cash/cash equivalents at the year end:	42 717	155 439	363.9%	213 301	499.3%	213 301	499.3%	44 029	289.8%	384.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	8 992	100.0%	8 992	100.0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	8 992	100.0%	8 992	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	8 065	100.0%	8 065	89.7%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	927	100.0%	927	10.3%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	8 992	100.0%	8 992	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 511	97.7%	17	1.1%	19	1.2%	-	-	1 547	100.0%
Total	1 511	97.7%	17	1.1%	19	1.2%	-	-	1 547	100.0%

Contact Details

Municipal Manager	Mr Zebo Tshetlho	053 928 4712
Financial Manager	Ms Segomotso Phatudi	053 928 1418

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: CITY OF MATLOSANA (NW403)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	2 514 173	709 284	28.2%	606 585	24.1%	1 315 869	52.3%	565 998	58.5%	7.2%
Property rates	317 223	95 183	30.0%	60 706	19.1%	155 890	49.1%	76 279	63.8%	(20.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	801 493	197 013	24.6%	162 156	20.2%	359 169	44.8%	161 583	45.7%	.4%
Service charges - water revenue	492 182	123 584	25.1%	119 806	24.3%	243 390	49.5%	114 127	46.8%	5.0%
Service charges - sanitation revenue	106 575	28 077	26.3%	27 299	25.6%	55 376	52.0%	22 898	36.2%	19.2%
Service charges - refuse revenue	149 572	40 109	26.8%	33 989	22.7%	74 098	49.5%	33 151	41.5%	2.5%
Service charges - other	26 600	1 610	6.1%	1 121	4.2%	2 731	10.3%	493	684.4%	127.6%
Rental of facilities and equipment	6 615	1 300	19.6%	1 849	27.9%	3 148	47.6%	1 218	46.8%	51.7%
Interest earned - external investments	2 108	47	2.2%	293	13.9%	340	16.1%	161	23.1%	81.7%
Interest earned - outstanding debtors	106 208	36 217	34.1%	39 023	36.7%	75 240	70.8%	33 169	78.7%	17.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	7 102	351	4.9%	317	4.5%	668	9.4%	561	33.6%	(43.5%)
Licences and permits	7 708	2 021	26.2%	1 572	20.4%	3 593	46.6%	1 462	48.5%	7.5%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	351 271	145 480	41.4%	111 837	31.8%	257 317	73.3%	92 877	68.1%	20.4%
Other own revenue	139 516	38 292	27.4%	46 617	33.4%	84 908	60.9%	27 550	85.0%	69.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	469	-	(100.0%)
Operating Expenditure	2 818 956	524 648	18.6%	762 604	27.1%	1 287 252	45.7%	878 939	47.8%	(13.2%)
Employee related costs	527 466	125 094	23.7%	128 395	24.3%	253 488	48.1%	119 944	46.8%	7.0%
Remuneration of councillors	25 138	4 632	18.4%	6 339	25.2%	10 971	43.6%	5 251	48.8%	20.7%
Debt impairment	367 523	91 881	25.0%	91 881	25.0%	183 761	50.0%	-	-	(100.0%)
Depreciation and asset impairment	476 888	-	-	236 472	49.6%	236 472	49.6%	230 801	49.7%	2.5%
Finance charges	14 181	2 473	17.4%	2 384	16.8%	4 857	34.2%	2 728	50.3%	(12.6%)
Bulk purchases	811 802	153 021	18.8%	171 099	21.1%	324 121	39.9%	215 273	45.9%	(20.5%)
Other Materials	105 958	12 171	11.5%	21 412	20.2%	33 583	31.7%	19 004	35.7%	12.7%
Contracted services	46 448	5 023	10.8%	8 815	19.0%	13 838	29.8%	12 478	55.6%	(29.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	443 553	130 353	29.4%	95 808	21.6%	226 160	51.0%	273 460	85.3%	(65.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(304 783)	184 636		(156 019)		28 617		(312 941)		
Transfers recognised - capital	134 616	22 882	17.0%	67 804	50.4%	90 686	67.4%	39 414	76.9%	72.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(170 167)	207 518		(88 215)		119 303		(273 527)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(170 167)	207 518		(88 215)		119 303		(273 527)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(170 167)	207 518		(88 215)		119 303		(273 527)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(170 167)	207 518		(88 215)		119 303		(273 527)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	144 616	12 435	8.6%	29 859	20.6%	42 295	29.2%	21 558	19.3%	38.5%
National Government	122 616	12 226	10.0%	29 220	23.8%	41 446	33.8%	17 574	17.7%	66.3%
Provincial Government	12 000	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	134 616	12 226	9.1%	29 220	21.7%	41 446	30.8%	17 574	17.7%	66.3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 000	210	2.1%	639	6.4%	849	8.5%	3 984	39.9%	(84.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	144 616	12 435	8.6%	29 859	20.6%	42 295	29.2%	21 558	19.3%	38.5%
Governance and Administration	9 300	210	2.3%	639	6.9%	849	9.1%	3 984	39.9%	(84.0%)
Executive & Council	4 300	210	4.9%	639	14.9%	849	19.7%	3 984	39.8%	(84.0%)
Budget & Treasury Office	5 000	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	6 000	334	5.6%	-	-	334	5.6%	-	-	-
Community & Social Services	700	-	-	-	-	-	-	-	-	-
Sport And Recreation	5 300	334	6.3%	-	-	334	6.3%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	46 170	10 034	21.7%	15 958	34.6%	25 992	56.3%	5 248	11.4%	204.1%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	46 170	10 034	21.7%	15 958	34.6%	25 992	56.3%	5 248	11.4%	204.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	78 522	1 819	2.3%	11 984	15.3%	13 803	17.6%	12 326	23.1%	(2.8%)
Electricity	23 400	-	-	4 289	18.3%	4 289	18.3%	1 600	16.0%	168.1%
Water	17 936	-	-	5 659	31.6%	5 659	31.6%	6 126	27.8%	(7.6%)
Waste Water Management	37 186	1 819	4.9%	2 035	5.5%	3 854	10.4%	4 599	19.8%	(55.8%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	4 624	39	.8%	1 279	27.7%	1 318	28.5%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	2 332 966	548 127	23.5%	554 771	23.8%	1 102 898	47.3%	506 820	53.6%	9.5%
Property rates, penalties and collection charges	253 778	53 689	21.2%	52 769	20.8%	106 458	41.9%	59 699	45.5%	(11.6%)
Service charges	1 479 215	265 345	17.9%	272 615	18.4%	537 961	36.4%	263 899	43.4%	3.3%
Other revenue	111 978	60 684	54.2%	49 721	44.4%	110 404	98.6%	50 770	118.8%	(2.1%)
Government - operating	351 271	145 480	41.4%	111 837	31.8%	257 317	73.3%	92 877	68.1%	20.4%
Government - capital	134 616	22 882	17.0%	67 804	50.4%	90 686	67.4%	39 414	90.0%	72.0%
Interest	2 108	47	2.2%	24	1.2%	71	3.4%	161	23.1%	(85.0%)
Dividends	-	-		-		-		-		
Payments	(2 153 378)	(492 700)	22.9%	(434 963)	20.2%	(927 662)	43.1%	(449 487)	51.7%	(3.2%)
Suppliers and employees	(2 139 197)	(490 226)	22.9%	(432 579)	20.2%	(922 805)	43.1%	(446 759)	51.7%	(3.2%)
Finance charges	(14 181)	(2 473)	17.4%	(2 384)	16.8%	(4 857)	34.2%	(2 728)	51.0%	(12.6%)
Transfers and grants	-	-		-		-		-		
Net Cash from/(used) Operating Activities	179 588	55 427	30.9%	119 808	66.7%	175 235	97.6%	57 333	75.0%	109.0%
Cash Flow from Investing Activities										
Receipts	(972)	(1 889)	194.4%	4	(.4%)	(1 885)	193.9%	475	134.3%	(99.1%)
Proceeds on disposal of PPE	-	-		-		-		469	-	(100.0%)
Decrease in non-current debtors	28	(513)	(1 832.7%)	-		(513)	(1 832.7%)	-	-	
Decrease in other non-current receivables	(500)	(1 382)	276.5%	-		(1 382)	276.5%	6	-	(100.0%)
Decrease (increase) in non-current investments	(500)	6	(1.2%)	4	(.8%)	10	(2.1%)	-	178.1%	(100.0%)
Payments	(144 616)	(12 435)	8.6%	(29 859)	20.6%	(42 295)	29.2%	(21 558)	24.3%	38.5%
Capital assets	(144 616)	(12 435)	8.6%	(29 859)	20.6%	(42 295)	29.2%	(21 558)	24.3%	38.5%
Net Cash from/(used) Investing Activities	(145 588)	(14 325)	9.8%	(29 855)	20.5%	(44 180)	30.3%	(21 083)	25.3%	41.6%
Cash Flow from Financing Activities										
Receipts	2 000	(2 939)	(146.9%)	(3 650)	(182.5%)	(6 589)	(329.4%)	(7 262)	-	(49.7%)
Short term loans	-	-		-		-		-	-	
Borrowing long term/refinancing	-	(3 148)	-	(3 739)	-	(6 887)	-	(3 519)	-	6.2%
Increase (decrease) in consumer deposits	2 000	209	10.5%	88	4.4%	298	14.9%	(3 743)	-	(102.4%)
Payments	(16 000)	(6 017)	37.6%	(6 279)	39.2%	(12 295)	76.8%	(6 247)	31.7%	.5%
Repayment of borrowing	(16 000)	(6 017)	37.6%	(6 279)	39.2%	(12 295)	76.8%	(6 247)	31.7%	.5%
Net Cash from/(used) Financing Activities	(14 000)	(8 955)	64.0%	(9 929)	70.9%	(18 884)	134.9%	(13 509)	53.2%	(26.5%)
Net Increase/(Decrease) in cash held	20 000	32 147	160.7%	80 024	400.1%	112 171	560.9%	22 741	710.4%	251.9%
Cash/cash equivalents at the year begin:	60 000	31 076	51.8%	63 223	105.4%	31 076	51.8%	86 502	42.4%	(26.9%)
Cash/cash equivalents at the year end:	80 000	63 223	79.0%	143 247	179.1%	143 247	179.1%	109 243	109.2%	31.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	47 657	6.1%	31 079	4.0%	26 772	3.4%	671 066	86.4%	776 574	36.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	54 111	25.2%	16 623	7.7%	8 711	4.1%	135 570	63.1%	215 014	10.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 682	12.4%	5 885	3.4%	5 102	2.9%	142 182	81.3%	174 852	8.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	6 738	5.3%	4 484	3.5%	4 227	3.3%	112 319	87.9%	127 768	6.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12 021	5.1%	8 642	3.7%	8 162	3.5%	207 709	87.8%	236 534	11.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-		-		-		-		-		-	-	-	-
Interest on Arrear Debtor Accounts	15 708	3.3%	14 745	3.1%	14 020	3.0%	426 961	90.6%	471 434	22.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 654	4.1%	3 909	2.9%	2 615	1.9%	124 403	91.1%	136 581	6.4%	-	-	-	-
Total By Income Source	163 570	7.6%	85 366	4.0%	69 609	3.3%	1 820 210	85.1%	2 138 756	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 001	7.6%	2 571	3.9%	2 144	3.3%	56 216	85.3%	65 932	3.1%	-	-	-	-
Commercial	48 749	15.5%	17 328	5.5%	9 962	3.2%	238 340	75.8%	314 380	14.7%	-	-	-	-
Households	109 819	6.2%	65 467	3.7%	57 504	3.3%	1 525 654	86.8%	1 758 444	82.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	163 570	7.6%	85 366	4.0%	69 609	3.3%	1 820 210	85.1%	2 138 756	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	47 174	34.6%	-	-	-	-	89 055	65.4%	136 229	35.4%
Bulk Water	22 299	25.5%	23 716	27.1%	21 145	24.2%	20 322	23.2%	87 483	22.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 806	8.9%	23 088	14.9%	15 412	10.0%	102 471	66.2%	154 778	40.2%
Auditor-General	2 487	36.7%	1 355	20.0%	1 169	17.3%	1 765	26.0%	6 776	1.8%
Other	-	-	-	-	-	-	-	-	-	-
Total	85 766	22.3%	48 159	12.5%	37 727	9.8%	213 613	55.4%	385 265	100.0%

Contact Details

Municipal Manager	Mr ET Motsemme	018 487 8009
Financial Manager	Mr R boschoff	018 487 8040

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAQUASSI HILLS (NW404)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	215 819	106 416	49.3%	93 499	43.3%	199 916	92.6%	80 187	47.0%	16.6%
Property rates	14 372	8 678	60.4%	8 937	62.2%	17 615	122.6%	7 798	49.8%	14.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	25 473	14 642	57.5%	9 169	36.0%	23 811	93.5%	10 612	31.0%	(13.6%)
Service charges - water revenue	19 847	15 298	77.1%	18 746	94.5%	34 044	171.5%	10 447	33.7%	79.4%
Service charges - sanitation revenue	13 677	7 785	56.9%	7 802	57.0%	15 587	114.0%	6 859	44.4%	13.7%
Service charges - refuse revenue	5 888	3 666	62.3%	3 671	62.3%	7 337	124.6%	3 226	43.8%	13.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	89	173	193.1%	151	169.3%	324	362.4%	112	29.1%	35.0%
Interest earned - external investments	49	22	45.1%	288	588.0%	310	633.1%	44	11.7%	561.0%
Interest earned - outstanding debtors	21 083	12 669	60.1%	13 309	63.1%	25 978	123.2%	10 081	59.9%	32.0%
Dividends received	2	1	72.2%	-	-	1	72.2%	-	-	-
Fines	-	846	-	1 159	-	2 005	-	1 687	17.9%	(31.3%)
Licences and permits	10 243	2 207	21.5%	3 127	30.5%	5 334	52.1%	2 825	34.1%	10.7%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	97 894	39 176	40.0%	24 888	25.4%	64 064	65.4%	25 227	65.9%	(1.3%)
Other own revenue	7 201	1 252	17.4%	2 253	31.3%	3 505	48.7%	1 268	578.8%	77.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	299 005	43 736	14.6%	49 199	16.5%	92 934	31.1%	52 743	26.6%	(6.7%)
Employee related costs	77 079	15 943	20.7%	17 016	22.1%	32 959	42.8%	16 729	45.2%	1.7%
Remuneration of councillors	7 715	1 722	22.3%	1 898	24.6%	3 620	46.9%	1 699	50.0%	11.7%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	49 642	-	-	-	-	-	-	-	-	-
Finance charges	2 150	-	-	-	-	-	-	-	-	-
Bulk purchases	77 914	19 593	25.1%	18 305	23.5%	37 898	48.6%	20 844	45.2%	(12.2%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	15 866	3 206	20.2%	5 055	31.9%	8 261	52.1%	3 839	44.0%	31.7%
Transfers and grants	29 725	-	-	-	-	-	-	-	-	-
Other expenditure	38 914	3 272	8.4%	6 925	17.8%	10 197	26.2%	9 633	35.2%	(28.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(83 187)	62 680		44 301		106 981		27 444		
Transfers recognised - capital	29 725	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(53 461)	62 680		44 301		106 981		27 444		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(53 461)	62 680		44 301		106 981		27 444		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(53 461)	62 680		44 301		106 981		27 444		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(53 461)	62 680		44 301		106 981		27 444		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	29 725	13 952	46.9%	6 352	21.4%	20 304	68.3%	13 894	80.1%	(54.3%)
National Government	29 336	13 274	45.2%	6 133	20.9%	19 407	66.2%	13 458	79.8%	(54.4%)
Provincial Government	389	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 725	13 274	44.7%	6 133	20.6%	19 407	65.3%	13 458	79.3%	(54.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	679	-	219	-	898	-	436	153.9%	(49.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	29 725	13 952	46.9%	6 352	21.4%	20 304	68.3%	13 894	80.1%	(54.3%)
Governance and Administration	1 188	-	-	-	-	-	-	138	17.6%	(100.0%)
Executive & Council	388	-	-	-	-	-	-	110	42.9%	(100.0%)
Budget & Treasury Office	800	-	-	-	-	-	-	28	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	389	129	33.1%	219	56.3%	348	89.4%	-	-	(100.0%)
Community & Social Services	389	129	33.1%	219	56.3%	348	89.4%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 424	8 930	71.9%	2 897	23.3%	11 827	95.2%	9 679	83.9%	(70.1%)
Planning and Development	-	71	-	-	-	71	-	-	-	-
Road Transport	12 424	8 859	71.3%	2 897	23.3%	11 756	94.6%	9 679	83.9%	(70.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	15 724	4 893	31.1%	3 236	20.6%	8 129	51.7%	4 077	81.4%	(20.6%)
Electricity	9 032	1 659	18.4%	639	7.1%	2 298	25.4%	298	-	114.0%
Water	6 692	3 234	48.3%	2 597	38.8%	5 832	87.1%	2 014	68.3%	29.0%
Waste Water Management	-	-	-	-	-	-	-	1 765	95.7%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	242 887	161 749	66.6%	98 902	40.7%	260 651	107.3%	139 062	99.1%	(28.9%)
Property rates, penalties and collection charges	14 372	5 848	40.7%	4 490	31.2%	10 339	71.9%	4 353	42.4%	3.2%
Service charges	62 228	13 616	21.9%	13 788	22.2%	27 404	44.0%	14 669	31.6%	(6.0%)
Other revenue	17 533	101 130	576.8%	55 190	314.8%	156 320	891.6%	84 495	606.0%	(34.7%)
Government - operating	97 894	40 235	41.1%	24 888	25.4%	65 123	66.5%	28 759	29.8%	(13.5%)
Government - capital	29 725	-	-	-	-	-	-	-	-	-
Interest	21 132	920	4.4%	546	2.6%	1 466	6.9%	6 786	1 196.3%	(92.0%)
Dividends	2	-	-	-	-	-	-	-	-	-
Payments	(273 154)	(148 155)	54.2%	(93 302)	34.2%	(241 457)	88.4%	(123 085)	99.4%	(24.2%)
Suppliers and employees	(271 004)	(148 155)	54.7%	(93 302)	34.4%	(241 457)	89.1%	(123 085)	100.9%	(24.2%)
Finance charges	(2 150)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(30 267)	13 595	(44.9%)	5 600	(18.5%)	19 194	(63.4%)	15 977	95.6%	(65.0%)
Cash Flow from Investing Activities										
Receipts	50	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	50	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(29 725)	(13 952)	46.9%	(6 193)	20.8%	(20 145)	67.8%	(16 111)	88.0%	(61.6%)
Capital assets	(29 725)	(13 952)	46.9%	(6 193)	20.8%	(20 145)	67.8%	(16 111)	88.0%	(61.6%)
Net Cash from/(used) Investing Activities	(29 675)	(13 952)	47.0%	(6 193)	20.9%	(20 145)	67.9%	(16 111)	88.0%	(61.6%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	8	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	8	-	(100.0%)
Payments	(2 850)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(2 850)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(2 850)	-	-	-	-	-	-	8	(1.0%)	(100.0%)
Net Increase/(Decrease) in cash held	(62 793)	(358)	.6%	(593)	.9%	(951)	1.5%	(126)	(2.0%)	371.8%
Cash/cash equivalents at the year begin:	(9 341)	655	(7.0%)	297	(3.2%)	655	(7.0%)	861	(12.4%)	(65.5%)
Cash/cash equivalents at the year end:	(72 134)	297	(.4%)	(296)	.4%	(296)	.4%	736	(7.9%)	(140.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 938	2.4%	9 136	3.1%	6 485	2.2%	269 728	92.3%	292 287	36.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	4 160	22.2%	1 284	6.9%	1 028	5.5%	12 244	65.4%	18 717	2.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 366	4.0%	1 577	2.7%	1 595	2.7%	53 030	90.5%	58 567	7.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	2 902	1.8%	2 525	1.5%	2 430	1.5%	155 827	95.2%	163 685	20.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 359	1.6%	1 229	1.5%	1 201	1.4%	80 667	95.5%	84 456	10.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 524	2.5%	4 443	2.5%	4 334	2.4%	165 672	92.6%	178 973	22.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	36	2.0%	87	4.7%	19	1.0%	1 709	92.3%	1 852	.2%	-	-	-	-
Total By Income Source	22 286	2.8%	20 281	2.5%	17 092	2.1%	738 877	92.5%	798 537	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	980	10.6%	439	4.7%	354	3.8%	7 510	80.9%	9 283	1.2%	-	-	-	-
Commercial	4 215	10.1%	2 220	5.3%	1 526	3.7%	33 669	80.9%	41 630	5.2%	-	-	-	-
Households	17 092	2.3%	17 622	2.4%	15 212	2.0%	697 698	93.3%	747 624	93.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	22 286	2.8%	20 281	2.5%	17 092	2.1%	738 877	92.5%	798 537	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	4 205	63.4%	2 078	31.3%	-	-	353	5.3%	6 637	5.6%
Bulk Water	4 531	4.6%	4 550	4.6%	9 658	9.8%	79 990	81.0%	98 729	82.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	561	4.9%	1 219	10.6%	1 817	15.7%	7 950	68.8%	11 548	9.7%
Auditor-General	220	11.9%	1 638	88.1%	-	-	-	-	1 858	1.6%
Other	165	33.6%	49	10.0%	17	3.4%	261	53.0%	492	.4%
Total	9 683	8.1%	9 535	8.0%	11 492	9.6%	88 554	74.3%	119 264	100.0%

Contact Details

Municipal Manager	Mr Ronald Jonas	018 596 1074
Financial Manager	Mr Charl Wenum	018 596 1067

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: TLOKWE-VENTERSDORP (NW405)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	-	-	-	-	-	-	-	-	-	-
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	-	-	-	-	-	-	-	-	-	-
Employee related costs	-	-	-	-	-	-	-	-	-	-
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	-		-		-		-		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	-		-		-		-		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	-		-		-		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	-		-		-		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-		-		-		-		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	-	-	-	-	-	-	-	-	-	-
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	-	-	-	-	-	-	-	-	-	-
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-	-
Government - operating	-	-	-	-	-	-	-	-	-	-
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Suppliers and employees	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	-	-	-	-	-	-	-	-	-	-
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	-	-	-	-	-	-	-	-	-	-

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Nomathemba Emily Mokgethi	018 299 5003
Financial Manager	Manato Isaac Moruti	018 299 5151

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DR KENNETH KAUNDA (DC40)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	173 396	70 907	40.9%	9 404	5.4%	80 311	46.3%	56 364	71.1%	(83.3%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 160	354	30.5%	841	72.5%	1 195	103.0%	1 111	39.1%	(24.3%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	172 199	70 550	41.0%	8 540	5.0%	79 090	45.9%	55 227	72.4%	(84.5%)
Other own revenue	37	3	7.1%	23	62.2%	26	69.3%	26	13.1%	(12.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	172 329	32 326	18.8%	48 874	28.4%	81 199	47.1%	70 167	41.0%	(30.3%)
Employee related costs	78 228	19 508	24.9%	19 996	25.6%	39 504	50.5%	18 392	38.7%	8.7%
Remuneration of councillors	9 163	1 580	17.2%	1 977	21.6%	3 557	38.8%	1 838	39.3%	7.6%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 050	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	1 107	46	4.2%	149	13.5%	195	17.7%	415	25.6%	(64.0%)
Contracted services	3 374	169	5.0%	856	25.4%	1 025	30.4%	558	24.0%	53.5%
Transfers and grants	49 364	5 565	11.3%	16 713	33.9%	22 278	45.1%	37 673	40.2%	(55.6%)
Other expenditure	27 923	5 457	19.5%	9 182	32.9%	14 639	52.4%	11 290	56.3%	(18.7%)
Loss on disposal of PPE	120	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 067	38 581		(39 470)		(889)		(13 803)		
Transfers recognised - capital	2 242	-	-	50 642	2 258.8%	50 642	2 258.8%	578	85.8%	8 661.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 309	38 581		11 172		49 753		(13 225)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 309	38 581		11 172		49 753		(13 225)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 309	38 581		11 172		49 753		(13 225)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 309	38 581		11 172		49 753		(13 225)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	3 925	-	-	-	-	-	-	97	5.7%	(100.0%)
National Government	3 925	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	3 925	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	97	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	3 925	-	-	-	-	-	-	97	5.7%	(100.0%)
Governance and Administration	3 265	-	-	-	-	-	-	82	5.1%	(100.0%)
Executive & Council	185	-	-	-	-	-	-	-	7.0%	-
Budget & Treasury Office	3 020	-	-	-	-	-	-	65	46.7%	(100.0%)
Corporate Services	60	-	-	-	-	-	-	17	1.2%	(100.0%)
Community and Public Safety	490	-	-	-	-	-	-	1	1.8%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	490	-	-	-	-	-	-	1	1.8%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	170	-	-	-	-	-	-	13	18.6%	(100.0%)
Planning and Development	30	-	-	-	-	-	-	-	9.5%	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	140	-	-	-	-	-	-	13	39.5%	(100.0%)
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	175 638	70 811	40.3%	60 046	34.2%	130 857	74.5%	56 942	71.3%	5.5%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	37	13	34.1%	23	62.2%	36	96.3%	26	13.0%	(12.6%)
Government - operating	172 199	70 550	41.0%	59 182	34.4%	129 732	75.3%	55 227	72.4%	7.2%
Government - capital	2 242	-	-	-	-	-	-	578	85.8%	(100.0%)
Interest	1 160	248	21.4%	841	72.5%	1 089	93.9%	1 111	37.9%	(24.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(169 159)	(38 914)	23.0%	(48 874)	28.9%	(87 787)	51.9%	(70 197)	41.3%	(30.4%)
Suppliers and employees	(119 795)	(29 259)	24.4%	(32 161)	26.8%	(61 420)	51.3%	(32 524)	42.7%	(1.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(49 364)	(9 654)	19.6%	(16 713)	33.9%	(26 367)	53.4%	(37 673)	40.0%	(55.6%)
Net Cash from/(used) Operating Activities	6 479	31 898	492.3%	11 172	172.4%	43 070	664.8%	(13 255)	(1.5%)	(184.3%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(3 925)	(96)	2.4%	-	-	(96)	2.4%	(97)	5.7%	(100.0%)
Capital assets	(3 925)	(96)	2.4%	-	-	(96)	2.4%	(97)	5.7%	(100.0%)
Net Cash from/(used) Investing Activities	(3 925)	(96)	2.4%	-	-	(96)	2.4%	(97)	5.7%	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 554	31 802	1 245.2%	11 172	437.4%	42 974	1 682.6%	(13 352)	(1.2%)	(183.7%)
Cash/cash equivalents at the year begin:	8 500	-	-	31 802	374.1%	-	-	154 281	100.0%	(79.4%)
Cash/cash equivalents at the year end:	11 054	31 802	287.7%	42 974	388.8%	42 974	388.8%	140 929	4 142.6%	(69.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 384	100.0%	-	-	-	-	-	-	1 384	58.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	627	100.0%	-	-	-	-	-	-	627	26.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	364	100.0%	-	-	-	-	-	-	364	15.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 375	100.0%	-	-	-	-	-	-	2 375	100.0%

Contact Details

Municipal Manager	Ms M.I Matthews	018 473 8016
Financial Manager	Jerry Mononela	018 473 8042

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE TOWN (CPT)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	34 520 879	9 187 058	26.6%	9 047 293	26.2%	18 234 351	52.8%	8 438 631	51.1%	7.2%
Property rates	6 959 000	1 980 740	28.5%	2 043 110	29.4%	4 023 850	57.8%	1 995 048	50.6%	2.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	11 807 918	3 159 446	26.8%	2 840 861	24.1%	6 000 307	50.8%	2 679 494	50.6%	6.0%
Service charges - water revenue	3 066 664	715 457	23.3%	823 022	26.8%	1 538 480	50.2%	720 110	44.5%	14.3%
Service charges - sanitation revenue	1 628 277	372 523	22.9%	420 290	25.8%	792 813	48.7%	387 398	45.8%	8.5%
Service charges - refuse revenue	1 232 929	298 318	24.2%	299 355	24.3%	597 673	48.5%	270 968	49.1%	10.5%
Service charges - other	617 287	129 601	21.0%	151 196	24.5%	280 796	45.5%	110 047	39.4%	37.4%
Rental of facilities and equipment	487 985	118 000	24.2%	113 339	23.2%	231 339	47.4%	91 592	51.8%	23.7%
Interest earned - external investments	610 778	182 820	29.9%	184 632	30.2%	367 452	60.2%	140 160	106.5%	31.7%
Interest earned - outstanding debtors	284 710	61 574	21.6%	68 513	24.1%	130 087	45.7%	56 198	43.8%	21.9%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 055 743	155 716	14.7%	151 593	14.4%	307 309	29.1%	184 279	36.8%	(17.7%)
Licences and permits	27 893	11 400	40.9%	14 387	51.6%	25 787	92.4%	9 476	45.1%	51.8%
Agency services	153 993	42 253	27.4%	43 121	28.0%	85 374	55.4%	43 495	54.7%	(.9%)
Transfers recognised - operational	3 802 940	1 077 695	28.3%	1 029 807	27.1%	2 107 501	55.4%	956 952	55.6%	7.6%
Other own revenue	2 705 262	881 515	32.6%	864 069	31.9%	1 745 584	64.5%	791 182	63.0%	9.2%
Gains on disposal of PPE	79 500	-	-	-	-	-	-	2 231	7.8%	(100.0%)
Operating Expenditure	34 796 423	7 288 144	20.9%	7 976 487	22.9%	15 264 631	43.9%	7 562 158	44.7%	5.5%
Employee related costs	10 677 474	2 449 762	22.9%	2 753 820	25.8%	5 203 582	48.7%	2 713 080	49.9%	1.5%
Remuneration of councillors	152 117	31 285	20.6%	33 853	22.3%	65 138	42.8%	32 167	46.2%	5.2%
Debt impairment	2 003 203	299 488	15.0%	304 569	15.2%	604 057	30.2%	262 874	29.3%	15.9%
Depreciation and asset impairment	2 347 797	537 545	22.9%	547 991	23.3%	1 085 536	46.2%	509 618	48.6%	7.5%
Finance charges	895 848	172 686	19.3%	173 393	19.4%	346 079	38.6%	180 205	37.1%	(3.8%)
Bulk purchases	8 515 180	2 104 259	24.7%	1 848 161	21.7%	3 952 421	46.4%	1 735 910	46.7%	6.5%
Other Materials	338 172	86 849	25.7%	109 628	32.4%	196 477	58.1%	76 491	40.5%	43.3%
Contracted services	4 391 371	545 611	12.4%	985 068	22.4%	1 530 679	34.9%	891 132	30.2%	10.5%
Transfers and grants	174 833	35 622	20.4%	28 679	16.4%	64 301	36.8%	36 455	74.3%	(21.3%)
Other expenditure	5 300 428	1 025 039	19.3%	1 191 324	22.5%	2 216 363	41.8%	1 124 226	51.2%	6.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(275 544)	1 898 914		1 070 806		2 969 719		876 474		
Transfers recognised - capital	2 177 040	327 433	15.0%	507 793	23.3%	835 225	38.4%	459 190	35.9%	10.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	
Contributed assets	-	(16 440)	-	(72)	-	(16 512)	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	1 901 496	2 209 906		1 578 527		3 788 433		1 335 664		
Taxation	-	-	-	(2 363)	-	(2 363)	-	-	-	(100.0%)
Surplus/(Deficit) after taxation	1 901 496	2 209 906		1 580 890		3 790 796		1 335 664		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 901 496	2 209 906		1 580 890		3 790 796		1 335 664		
Share of surplus/ (deficit) of associate	-	0	-	0	-	0	-	-	-	(100.0%)
Surplus/(Deficit) for the year	1 901 496	2 209 906		1 580 890		3 790 796		1 335 664		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	6 774 256	842 593	12.4%	1 518 669	22.4%	2 361 262	34.9%	1 156 925	31.3%	31.3%
National Government	2 079 122	320 721	15.4%	489 916	23.6%	810 637	39.0%	415 380	34.3%	17.9%
Provincial Government	97 918	6 712	6.9%	17 877	18.3%	24 588	25.1%	43 810	76.1%	(59.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 177 040	327 433	15.0%	507 793	23.3%	835 225	38.4%	459 190	35.9%	10.6%
Borrowing	2 988 696	344 137	11.5%	724 349	24.2%	1 068 485	35.8%	547 021	33.7%	32.4%
Internally generated funds	1 520 720	153 759	10.1%	268 880	17.7%	422 639	27.8%	133 895	16.2%	100.8%
Public contributions and donations	87 800	17 265	19.7%	17 647	20.1%	34 912	39.8%	16 818	59.8%	4.9%
Capital Expenditure Standard Classification	6 774 256	842 593	12.4%	1 518 669	22.4%	2 361 262	34.9%	1 156 925	31.3%	31.3%
Governance and Administration	571 966	38 169	6.7%	91 575	16.0%	129 744	22.7%	107 061	23.2%	(14.5%)
Executive & Council	39 349	7 552	19.2%	11 181	28.4%	18 733	47.6%	4 485	31.0%	149.3%
Budget & Treasury Office	15 997	1 653	10.3%	2 163	13.5%	3 817	23.9%	3 755	35.2%	(42.4%)
Corporate Services	516 620	28 963	5.6%	78 231	15.1%	107 194	20.7%	98 821	22.6%	(20.8%)
Community and Public Safety	936 453	79 197	8.5%	147 002	15.7%	226 200	24.2%	155 003	31.1%	(5.2%)
Community & Social Services	69 742	10 191	14.6%	10 604	15.2%	20 795	29.8%	15 518	50.9%	(31.7%)
Sport And Recreation	148 513	18 747	12.6%	38 156	25.7%	56 903	38.3%	24 114	29.9%	58.2%
Public Safety	185 098	27 180	14.7%	31 614	17.1%	58 794	31.8%	34 343	34.9%	(7.9%)
Housing	499 611	21 641	4.3%	57 718	11.6%	79 359	15.9%	78 150	27.0%	(26.1%)
Health	33 490	1 438	4.3%	8 911	26.6%	10 349	30.9%	2 878	23.7%	209.6%
Economic and Environmental Services	1 534 557	261 604	17.0%	501 762	32.7%	763 367	49.7%	394 174	38.3%	27.3%
Planning and Development	70 524	4 573	6.5%	17 342	24.6%	21 915	31.1%	12 907	26.8%	34.4%
Road Transport	1 448 117	256 885	17.7%	483 957	33.4%	740 843	51.2%	380 107	39.2%	27.3%
Environmental Protection	15 916	145	.9%	463	2.9%	609	3.8%	1 160	12.4%	(60.1%)
Trading Services	3 458 301	386 392	11.2%	685 801	19.8%	1 072 193	31.0%	500 521	29.5%	37.0%
Electricity	1 536 812	152 193	9.9%	312 264	20.3%	464 457	30.2%	174 402	24.6%	79.0%
Water	883 225	108 838	12.3%	211 850	24.0%	320 688	36.3%	186 651	36.6%	13.5%
Waste Water Management	800 774	106 613	13.3%	151 756	19.0%	258 370	32.3%	125 429	36.1%	21.0%
Waste Management	237 491	18 748	7.9%	9 931	4.2%	28 678	12.1%	14 038	16.7%	(29.3%)
Other	272 980	77 231	28.3%	92 528	33.9%	169 759	62.2%	166	33.2%	55 673.3%

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	33 876 045	9 659 755	28.5%	9 176 069	27.1%	18 835 824	55.6%	9 151 348	57.1%	.3%
Property rates, penalties and collection charges	6 864 644	2 144 136	31.2%	1 965 300	28.6%	4 109 436	59.9%	1 894 077	54.5%	3.8%
Service charges	16 910 000	4 411 446	26.1%	4 415 008	26.1%	8 826 454	52.2%	4 021 054	50.4%	9.8%
Other revenue	3 422 844	997 440	29.1%	1 224 443	35.8%	2 221 883	64.9%	1 503 538	92.3%	(18.6%)
Government - operating	3 802 940	1 150 302	30.2%	1 077 737	28.3%	2 228 039	58.6%	692 899	49.5%	55.5%
Government - capital	2 264 840	809 595	35.7%	341 420	15.1%	1 151 015	50.8%	920 812	74.6%	(62.9%)
Interest	610 778	146 837	24.0%	152 161	24.9%	298 998	49.0%	118 967	55.0%	27.9%
Dividends	-	-		-		-		-	-	
Payments	(29 695 538)	(9 226 203)	31.1%	(7 814 545)	26.3%	(17 040 748)	57.4%	(7 247 807)	58.2%	7.8%
Suppliers and employees	(28 762 136)	(9 046 179)	31.5%	(7 671 002)	26.7%	(16 717 181)	58.1%	(7 083 230)	58.9%	8.3%
Finance charges	(818 248)	(178 819)	21.9%	(143 505)	17.5%	(322 324)	39.4%	(164 577)	39.2%	(12.8%)
Transfers and grants	(115 154)	(1 205)	1.0%	(38)	-	(1 243)	1.1%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	4 180 507	433 552	10.4%	1 361 524	32.6%	1 795 076	42.9%	1 903 541	49.4%	(28.5%)
Cash Flow from Investing Activities										
Receipts	(6 232)	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	79 500	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	3 578	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(89 310)	-	-	-	-	-	-	-	-	-
Payments	(6 124 129)	(852 616)	13.9%	(989 132)	16.2%	(1 841 748)	30.1%	(1 037 887)	31.2%	(4.7%)
Capital assets	(6 124 129)	(852 616)	13.9%	(989 132)	16.2%	(1 841 748)	30.1%	(1 037 887)	31.2%	(4.7%)
Net Cash from/(used) Investing Activities	(6 130 361)	(852 616)	13.9%	(989 132)	16.1%	(1 841 748)	30.0%	(1 037 887)	30.7%	(4.7%)
Cash Flow from Financing Activities										
Receipts	2 869 950	150 500	5.2%	42 500	1.5%	193 000	6.7%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 840 001	150 500	5.3%	42 500	1.5%	193 000	6.8%	-	-	(100.0%)
Increase (decrease) in consumer deposits	29 948	-	-	-	-	-	-	-	-	-
Payments	(494 800)	(88 055)	17.8%	(20 000)	4.0%	(108 055)	21.8%	(53 023)	38.2%	(62.3%)
Repayment of borrowing	(494 800)	(88 055)	17.8%	(20 000)	4.0%	(108 055)	21.8%	(53 023)	38.2%	(62.3%)
Net Cash from/(used) Financing Activities	2 375 150	62 445	2.6%	22 500	.9%	84 945	3.6%	(53 023)	(8.4%)	(142.4%)
Net Increase/(Decrease) in cash held	425 297	(356 619)	(83.9%)	394 892	92.9%	38 273	9.0%	812 632	(37.4%)	(51.4%)
Cash/cash equivalents at the year begin:	1 347 362	1 197 922	88.9%	841 304	62.4%	1 197 922	88.9%	5 814 343	289.4%	(85.5%)
Cash/cash equivalents at the year end:	1 772 658	841 304	47.5%	1 236 195	69.7%	1 236 195	69.7%	6 626 975	319.4%	(81.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	395 502	15.0%	102 020	3.9%	102 955	3.9%	2 035 571	77.2%	2 636 047	34.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	696 998	75.1%	31 079	3.3%	17 802	1.9%	182 492	19.7%	928 371	12.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	612 712	36.7%	88 680	5.3%	74 085	4.4%	894 755	53.6%	1 670 232	22.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	190 549	16.6%	43 435	3.8%	39 410	3.4%	873 030	76.2%	1 146 424	15.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	85 561	17.6%	22 253	4.6%	18 809	3.9%	359 988	74.0%	486 610	6.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	56 176	8.5%	8 497	1.3%	(2 287)	(.3%)	601 004	90.6%	663 390	8.8%	-	-	-	-
Interest on Arrear Debtor Accounts	55 158	6.5%	24 177	2.9%	23 378	2.8%	741 761	87.8%	844 474	11.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(141 448)	17.8%	(101 755)	12.8%	(165 016)	20.7%	(388 443)	48.8%	(796 662)	(10.5%)	-	-	-	-
Total By Income Source	1 951 207	25.7%	218 386	2.9%	109 135	1.4%	5 300 158	69.9%	7 578 886	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	57 095	(218.3%)	(57 582)	220.2%	(128 154)	490.1%	102 492	(391.9%)	(26 150)	(.3%)	-	-	-	-
Commercial	1 068 381	62.0%	64 206	3.7%	48 253	2.8%	543 460	31.5%	1 724 300	22.8%	-	-	-	-
Households	1 005 709	16.0%	244 807	3.9%	212 629	3.4%	4 841 011	76.8%	6 304 156	83.2%	-	-	-	-
Other	(179 978)	42.5%	(33 044)	7.8%	(23 593)	5.6%	(186 804)	44.1%	(423 420)	(5.6%)	-	-	-	-
Total By Customer Group	1 951 207	25.7%	218 386	2.9%	109 135	1.4%	5 300 158	69.9%	7 578 886	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	275 426	102.0%	1 668	.6%	88	-	(7 129)	(2.6%)	270 052	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	275 426	102.0%	1 668	.6%	88	-	(7 129)	(2.6%)	270 052	100.0%

Contact Details

Municipal Manager	Mr Achmat Ebrahim	021 400 1330
Financial Manager	Mr Kevin Jacoby	021 400 3265

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MATZIKAMA (WC011)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	275 761	75 110	27.2%	61 715	22.4%	136 825	49.6%	58 925	50.9%	4.7%
Property rates	43 274	18 601	43.0%	8 331	19.3%	26 933	62.2%	7 292	61.9%	14.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	110 223	24 466	22.2%	22 986	20.9%	47 452	43.1%	22 421	46.6%	2.5%
Service charges - water revenue	18 372	2 830	15.4%	4 171	22.7%	7 000	38.1%	4 051	34.5%	3.0%
Service charges - sanitation revenue	14 837	3 589	24.2%	3 438	23.2%	7 027	47.4%	3 268	47.6%	5.2%
Service charges - refuse revenue	14 784	3 693	25.0%	3 567	24.1%	7 260	49.1%	3 348	48.9%	6.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 882	933	24.0%	1 280	33.0%	2 214	57.0%	1 078	45.7%	18.8%
Interest earned - external investments	1 118	372	33.3%	353	31.6%	725	64.8%	327	84.0%	7.8%
Interest earned - outstanding debtors	2 972	736	24.8%	743	25.0%	1 479	49.8%	756	57.0%	(1.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 383	224	9.4%	628	26.4%	852	35.8%	469	43.1%	34.0%
Licences and permits	1 243	221	17.8%	346	27.9%	568	45.7%	443	85.7%	(21.9%)
Agency services	2 886	343	11.9%	536	18.6%	879	30.5%	1 245	69.5%	(56.9%)
Transfers recognised - operational	52 951	18 375	34.7%	14 700	27.8%	33 075	62.5%	13 803	61.2%	6.5%
Other own revenue	2 743	477	17.4%	580	21.2%	1 058	38.6%	388	37.1%	49.4%
Gains on disposal of PPE	4 092	248	6.1%	56	1.4%	304	7.4%	36	4.9%	52.7%
Operating Expenditure	272 372	57 983	21.3%	57 884	21.3%	115 868	42.5%	52 604	41.4%	10.0%
Employee related costs	101 586	22 095	21.7%	27 623	27.2%	49 717	48.9%	24 425	47.4%	13.1%
Remuneration of councillors	6 469	1 463	22.6%	1 511	23.4%	2 974	46.0%	1 422	45.0%	6.3%
Debt impairment	15 700	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	12 529	-	-	-	-	-	-	-	-	-
Finance charges	8 594	-	-	-	-	-	-	-	-	-
Bulk purchases	89 662	26 653	29.7%	19 531	21.8%	46 183	51.5%	18 575	48.9%	5.1%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	129	-	-	-	-	-	-	-	-	-
Transfers and grants	1 038	5	.4%	498	48.0%	503	48.5%	234	45.4%	112.9%
Other expenditure	36 666	7 768	21.2%	8 721	23.8%	16 490	45.0%	7 948	38.4%	9.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 389	17 126		3 830		20 957		6 321		
Transfers recognised - capital	23 703	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	27 092	17 126		3 830		20 957		6 321		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	27 092	17 126		3 830		20 957		6 321		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27 092	17 126		3 830		20 957		6 321		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27 092	17 126		3 830		20 957		6 321		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	27 077	2 156	8.0%	8 851	32.7%	11 007	40.7%	4 599	24.5%	92.5%
National Government	23 337	2 061	8.8%	8 142	34.9%	10 204	43.7%	4 251	27.9%	91.5%
Provincial Government	366	-	-	6	1.5%	6	1.5%	2	.6%	256.0%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 703	2 061	8.7%	8 148	34.4%	10 209	43.1%	4 252	27.6%	91.6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 375	95	2.8%	703	20.8%	798	23.6%	346	8.0%	103.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	27 077	2 156	8.0%	8 851	32.7%	11 007	40.7%	4 599	24.5%	92.5%
Governance and Administration	295	26	8.9%	23	7.7%	49	16.5%	237	61.6%	(90.5%)
Executive & Council	100	-	-	-	-	-	-	8	9.5%	(100.0%)
Budget & Treasury Office	75	-	-	23	30.1%	23	30.1%	229	93.5%	(90.1%)
Corporate Services	120	26	21.8%	-	-	26	21.8%	(0)	-	(100.0%)
Community and Public Safety	2 040	6	.3%	45	2.2%	51	2.5%	34	2.2%	30.9%
Community & Social Services	558	-	-	14	2.5%	14	2.5%	26	12.2%	(45.6%)
Sport And Recreation	1 482	6	.4%	31	2.1%	37	2.5%	8	.6%	272.7%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 720	1 840	14.5%	4 823	37.9%	6 663	52.4%	251	2.5%	1 821.3%
Planning and Development	105	-	-	-	-	-	-	32	21.5%	(100.0%)
Road Transport	12 615	1 840	14.6%	4 823	38.2%	6 663	52.8%	219	2.2%	2 104.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	12 022	284	2.4%	3 961	32.9%	4 244	35.3%	4 077	38.5%	(2.8%)
Electricity	3 587	284	7.9%	1 450	40.4%	1 734	48.3%	-	-	(100.0%)
Water	605	-	-	321	53.1%	321	53.1%	3 218	40.7%	(90.0%)
Waste Water Management	7 235	-	-	2 188	30.2%	2 188	30.2%	818	77.6%	167.6%
Waste Management	595	-	-	2	.3%	2	.3%	42	2.2%	(96.2%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	267 493	93 914	35.1%	106 744	39.9%	200 658	75.0%	81 227	64.8%	31.4%
Property rates, penalties and collection charges	38 817	12 727	32.8%	14 836	38.2%	27 563	71.0%	9 919	61.0%	49.6%
Service charges	136 420	46 534	34.1%	54 241	39.8%	100 775	73.9%	36 671	58.2%	47.9%
Other revenue	11 819	2 199	18.6%	3 371	28.5%	5 571	47.1%	4 212	61.2%	(20.0%)
Government - operating	52 951	22 284	42.1%	18 864	35.6%	41 148	77.7%	16 945	76.8%	11.3%
Government - capital	23 703	9 061	38.2%	14 337	60.5%	23 398	98.7%	12 396	82.5%	15.7%
Interest	3 783	1 109	29.3%	1 095	28.9%	2 204	58.2%	1 083	66.3%	1.1%
Dividends	-	-		-		-		-	-	
Payments	(242 568)	(86 605)	35.7%	(87 684)	36.1%	(174 289)	71.9%	(65 663)	64.8%	33.5%
Suppliers and employees	(238 518)	(86 601)	36.3%	(85 547)	35.9%	(172 148)	72.2%	(65 429)	65.9%	30.7%
Finance charges	(3 012)	-	-	(1 638)	54.4%	(1 638)	54.4%	-	-	(100.0%)
Transfers and grants	(1 038)	(5)	.4%	(498)	48.0%	(503)	48.5%	(234)	45.4%	112.9%
Net Cash from/(used) Operating Activities	24 925	7 309	29.3%	19 061	76.5%	26 369	105.8%	15 564	64.6%	22.5%
Cash Flow from Investing Activities										
Receipts	4 102	248	6.0%	56	1.4%	304	7.4%	36	4.9%	52.7%
Proceeds on disposal of PPE	4 092	248	6.1%	56	1.4%	304	7.4%	36	4.9%	52.7%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	10	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(27 077)	(2 156)	8.0%	(8 851)	32.7%	(11 007)	40.7%	(4 599)	24.5%	92.5%
Capital assets	(27 077)	(2 156)	8.0%	(8 851)	32.7%	(11 007)	40.7%	(4 599)	24.5%	92.5%
Net Cash from/(used) Investing Activities	(22 975)	(1 908)	8.3%	(8 795)	38.3%	(10 703)	46.6%	(4 562)	27.4%	92.8%
Cash Flow from Financing Activities										
Receipts	277	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	277	-	-	-	-	-	-	-	-	-
Payments	(4 054)	-	-	(2 015)	49.7%	(2 015)	49.7%	-	-	(100.0%)
Repayment of borrowing	(4 054)	-	-	(2 015)	49.7%	(2 015)	49.7%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(3 778)	-	-	(2 015)	53.3%	(2 015)	53.3%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(1 828)	5 400	(295.5%)	8 250	(451.4%)	13 651	(746.9%)	11 002	237.2%	(25.0%)
Cash/cash equivalents at the year begin:	16 626	16 626	100.0%	22 026	132.5%	16 626	100.0%	19 949	595.1%	10.4%
Cash/cash equivalents at the year end:	14 798	22 026	148.8%	30 276	204.6%	30 276	204.6%	30 951	299.7%	(2.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 652	21.3%	641	8.2%	388	5.0%	5 091	65.5%	7 771	12.9%	-	-	7 431	95.0%
Trade and Other Receivables from Exchange Transactions - Electric	5 011	70.7%	1 645	23.2%	161	2.3%	275	3.9%	7 093	11.8%	3 110	43.9%	1 196	16.0%
Receivables from Non-exchange Transactions - Property Rates	2 516	26.9%	978	10.5%	384	4.1%	5 467	58.5%	9 345	15.6%	70	.7%	2 836	30.0%
Receivables from Exchange Transactions - Waste Water Managem	1 260	14.0%	686	7.6%	483	5.4%	6 564	73.0%	8 992	15.0%	279	3.1%	8 317	92.0%
Receivables from Exchange Transactions - Waste Management	1 173	14.1%	617	7.4%	431	5.2%	6 101	73.3%	8 322	13.9%	257	3.1%	7 269	87.0%
Receivables from Exchange Transactions - Property Rental Debtors	13	10.2%	9	7.5%	4	3.1%	98	79.2%	123	.2%	-	-	133	107.0%
Interest on Arrear Debtor Accounts	246	4.3%	232	4.1%	210	3.7%	5 018	87.9%	5 707	9.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	940	7.4%	410	3.2%	406	3.2%	10 924	86.2%	12 679	21.1%	-	-	13 564	107.0%
Total By Income Source	12 811	21.3%	5 217	8.7%	2 466	4.1%	39 539	65.9%	60 032	100.0%	3 716	6.2%	40 746	67.0%
Debtors Age Analysis By Customer Group														
Organs of State	878	29.8%	71	2.4%	26	.9%	1 968	66.9%	2 943	4.9%	-	-	-	-
Commercial	872	50.6%	328	19.1%	51	3.0%	470	27.3%	1 722	2.9%	-	-	-	-
Households	8 713	19.2%	3 357	7.4%	1 978	4.4%	31 375	69.1%	45 424	75.7%	-	-	-	-
Other	2 347	23.6%	1 460	14.7%	411	4.1%	5 726	57.6%	9 944	16.6%	3 716	37.4%	40 746	409.0%
Total By Customer Group	12 811	21.3%	5 217	8.7%	2 466	4.1%	39 539	65.9%	60 032	100.0%	3 716	6.2%	40 746	67.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	6	100.0%	-	-	-	-	-	-	6	.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 787	89.2%	192	9.6%	1	-	24	1.2%	2 003	99.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1	100.0%	-	-	-	-	-	-	1	-
Total	1 794	89.2%	192	9.6%	1	-	24	1.2%	2 010	100.0%

Contact Details

Municipal Manager	Mr Daniël Petrus Lubbe	027 201 3301
Financial Manager	Mr Gerald Seas	027 201 3304

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CEDERBERG (WC012)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	219 882	70 346	32.0%	54 888	25.0%	125 234	57.0%	58 383	56.4%	(6.0%)
Property rates	39 200	13 422	34.2%	8 633	22.0%	22 055	56.3%	7 375	46.5%	17.1%
Property rates - penalties and collection charges	1 704	368	21.6%	376	22.1%	745	43.7%	-	-	(100.0%)
Service charges - electricity revenue	77 534	20 759	26.8%	17 384	22.4%	38 143	49.2%	16 277	47.5%	6.8%
Service charges - water revenue	25 133	5 196	20.7%	6 078	24.2%	11 274	44.9%	5 833	38.4%	4.2%
Service charges - sanitation revenue	8 946	2 521	28.2%	1 987	22.2%	4 507	50.4%	2 132	57.5%	(6.8%)
Service charges - refuse revenue	6 860	1 908	27.8%	1 775	25.9%	3 683	53.7%	1 700	54.2%	4.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 663	1 084	29.6%	962	26.3%	2 046	55.9%	1 197	52.7%	(19.6%)
Interest earned - external investments	368	61	16.7%	199	54.3%	261	70.9%	91	99.1%	120.3%
Interest earned - outstanding debtors	2 613	502	19.2%	426	16.3%	927	35.5%	880	55.4%	(51.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 047	1 072	35.2%	1 456	47.8%	2 528	83.0%	321	40.7%	353.4%
Licences and permits	1 024	255	24.9%	232	22.7%	487	47.6%	-	44.7%	(100.0%)
Agency services	1 472	407	27.6%	391	26.6%	797	54.2%	595	85.3%	(34.4%)
Transfers recognised - operational	44 950	21 411	47.6%	14 598	32.5%	36 008	80.1%	18 689	85.0%	(21.9%)
Other own revenue	3 369	1 382	41.0%	392	11.6%	1 773	52.6%	1 475	88.1%	(73.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	1 817	45.4%	(100.0%)
Operating Expenditure	230 106	56 905	24.7%	57 194	24.9%	114 099	49.6%	66 559	58.7%	(14.1%)
Employee related costs	73 780	17 292	23.4%	20 954	28.4%	38 246	51.8%	19 236	57.4%	8.9%
Remuneration of councillors	4 478	996	22.2%	1 147	25.6%	2 143	47.9%	1 057	44.5%	8.5%
Debt impairment	10 000	2 500	25.0%	2 500	25.0%	5 000	50.0%	2 000	50.0%	25.0%
Depreciation and asset impairment	18 314	4 308	23.5%	4 308	23.5%	8 617	47.1%	3 746	46.8%	15.0%
Finance charges	7 146	1 878	26.3%	1 361	19.0%	3 239	45.3%	1 628	101.9%	(16.4%)
Bulk purchases	67 024	18 750	28.0%	13 096	19.5%	31 846	47.5%	17 481	61.4%	(25.1%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	49 364	11 180	22.6%	13 829	28.0%	25 008	50.7%	21 409	59.4%	(35.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(10 224)	13 442		(2 307)		11 135		(8 176)		
Transfers recognised - capital	45 910	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	35 687	13 442		(2 307)		11 135		(8 176)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	35 687	13 442		(2 307)		11 135		(8 176)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	35 687	13 442		(2 307)		11 135		(8 176)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	35 687	13 442		(2 307)		11 135		(8 176)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	50 561	2 823	5.6%	10 184	20.1%	13 007	25.7%	9 586	28.6%	6.2%
National Government	45 892	2 646	5.8%	9 676	21.1%	12 322	26.8%	7 526	31.3%	28.6%
Provincial Government	19	9	45.4%	2	12.7%	11	58.2%	850	15.6%	(99.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 911	2 654	5.8%	9 679	21.1%	12 333	26.9%	8 376	29.8%	15.6%
Borrowing	-	-	-	-	-	-	-	614	18.4%	(100.0%)
Internally generated funds	4 650	169	3.6%	505	10.9%	674	14.5%	596	56.1%	(15.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	50 561	2 823	5.6%	10 184	20.1%	13 007	25.7%	9 586	28.6%	6.2%
Governance and Administration	695	66	9.5%	8	1.1%	74	10.6%	228	28.5%	(96.5%)
Executive & Council	-	-	-	-	-	-	-	130	110.0%	(100.0%)
Budget & Treasury Office	240	2	.9%	5	2.1%	7	3.0%	2	1.2%	190.7%
Corporate Services	455	64	14.0%	3	.6%	67	14.6%	96	11.3%	(97.0%)
Community and Public Safety	1 334	81	6.1%	198	14.8%	278	20.9%	3 918	71.3%	(95.0%)
Community & Social Services	1 084	81	7.5%	198	18.2%	278	25.7%	3 918	182.7%	(95.0%)
Sport And Recreation	250	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 719	82	1.4%	878	15.3%	960	16.8%	276	20.2%	218.3%
Planning and Development	275	-	-	-	-	-	-	-	-	-
Road Transport	5 444	82	1.5%	878	16.1%	960	17.6%	276	20.2%	218.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	42 813	2 594	6.1%	9 100	21.3%	11 695	27.3%	5 164	22.3%	76.2%
Electricity	3 365	-	-	2 000	59.4%	2 000	59.4%	793	6.3%	152.3%
Water	18 487	264	1.4%	1 857	10.0%	2 121	11.5%	735	12.3%	152.7%
Waste Water Management	19 411	2 330	12.0%	5 243	27.0%	7 573	39.0%	3 267	33.2%	60.5%
Waste Management	1 550	-	-	-	-	-	-	369	68.5%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	250 505	83 190	33.2%	69 788	27.9%	152 979	61.1%	78 550	58.1%	(11.2%)
Property rates, penalties and collection charges	36 047	9 097	25.2%	8 445	23.4%	17 542	48.7%	6 540	42.2%	29.1%
Service charges	110 503	28 970	26.2%	27 523	24.9%	56 494	51.1%	25 369	49.2%	8.5%
Other revenue	10 899	4 040	37.1%	2 882	26.4%	6 922	63.5%	5 673	93.2%	(49.2%)
Government - operating	44 950	21 411	47.6%	14 598	32.5%	36 008	80.1%	21 349	89.9%	(31.6%)
Government - capital	45 910	19 452	42.4%	15 988	34.8%	35 440	77.2%	19 374	48.9%	(17.5%)
Interest	2 197	221	10.1%	352	16.0%	574	26.1%	244	53.6%	44.3%
Dividends	-	-		-		-		-		
Payments	(194 053)	(73 183)	37.7%	(57 135)	29.4%	(130 318)	67.2%	(67 326)	71.1%	(15.1%)
Suppliers and employees	(192 203)	(72 596)	37.8%	(56 902)	29.6%	(129 498)	67.4%	(65 698)	70.7%	(13.4%)
Finance charges	(1 850)	(588)	31.8%	(232)	12.5%	(820)	44.3%	(1 628)	108.4%	(85.7%)
Transfers and grants	-	-		-		-		-		
Net Cash from/(used) Operating Activities	56 452	10 007	17.7%	12 653	22.4%	22 661	40.1%	11 224	22.0%	12.7%
Cash Flow from Investing Activities										
Receipts	-	(11 903)	-	2 632	-	(9 270)	-	1 750	90.7%	50.4%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	1 817	45.4%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(11 903)	-	2 632	-	(9 270)	-	(68)	-	(3 991.7%)
Payments	(50 561)	(2 823)	5.6%	(10 184)	20.1%	(13 007)	25.7%	(9 586)	28.6%	6.2%
Capital assets	(50 561)	(2 823)	5.6%	(10 184)	20.1%	(13 007)	25.7%	(9 586)	28.6%	6.2%
Net Cash from/(used) Investing Activities	(50 561)	(14 726)	29.1%	(7 551)	14.9%	(22 277)	44.1%	(7 836)	24.8%	(3.6%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	2 000	17.3%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	2 000	17.3%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(2 088)	(934)	44.7%	(681)	32.6%	(1 615)	77.4%	(1 027)	43.6%	(33.7%)
Repayment of borrowing	(2 088)	(934)	44.7%	(681)	32.6%	(1 615)	77.4%	(1 027)	43.6%	(33.7%)
Net Cash from/(used) Financing Activities	(2 088)	(934)	44.7%	(681)	32.6%	(1 615)	77.4%	973	(6.5%)	(170.0%)
Net Increase/(Decrease) in cash held	3 803	(5 653)	(148.6%)	4 421	116.3%	(1 231)	(32.4%)	4 361	(16.0%)	1.4%
Cash/cash equivalents at the year begin:	2 972	1 764	59.3%	(3 889)	(130.8%)	1 764	59.3%	(5 356)	10.5%	(27.4%)
Cash/cash equivalents at the year end:	6 776	(3 889)	(57.4%)	533	7.9%	533	7.9%	(995)	(6.9%)	(153.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 730	12.0%	1 719	7.6%	995	4.4%	17 322	76.1%	22 767	29.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	4 189	34.3%	1 764	14.4%	560	4.6%	5 714	46.7%	12 228	15.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 858	12.1%	1 776	7.5%	1 084	4.6%	17 888	75.8%	23 606	30.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	868	8.2%	601	5.7%	531	5.0%	8 535	81.0%	10 536	13.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	698	8.3%	502	6.0%	393	4.7%	6 819	81.1%	8 412	10.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	1.0%	0	1.0%	0	1.0%	9	97.0%	10	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(345)	123.5%	(193)	69.2%	(80)	28.6%	339	(121.3%)	(279)	(.4%)	-	-	-	-
Total By Income Source	10 999	14.2%	6 169	8.0%	3 484	4.5%	56 627	73.3%	77 279	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	631	31.5%	299	14.9%	79	3.9%	995	49.6%	2 004	2.6%	-	-	-	-
Commercial	4 980	19.0%	2 258	8.6%	1 063	4.1%	17 856	68.3%	26 157	33.8%	-	-	-	-
Households	5 014	10.6%	3 442	7.3%	2 203	4.7%	36 540	77.4%	47 200	61.1%	-	-	-	-
Other	374	19.5%	169	8.8%	140	7.3%	1 235	64.4%	1 918	2.5%	-	-	-	-
Total By Customer Group	10 999	14.2%	6 169	8.0%	3 484	4.5%	56 627	73.3%	77 279	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	(0)	-	2 289	100.0%	-	-	-	-	2 288	91.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	212	94.7%	7	3.3%	-	-	4	2.0%	224	8.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	212	8.4%	2 296	91.4%	-	-	4	.2%	2 512	100.0%

Contact Details

Municipal Manager	Mr Gerrit Matthyse	027 482 8000
Financial Manager	Mr Elrico Alfred	027 482 8000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BERGRIVIER (WC013)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	298 613	80 634	27.0%	68 835	23.1%	149 469	50.1%	65 189	53.8%	5.6%
Property rates	55 677	21 545	38.7%	11 588	20.8%	33 133	59.5%	10 584	59.9%	9.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	100 386	26 330	26.2%	22 998	22.9%	49 328	49.1%	22 262	48.3%	3.3%
Service charges - water revenue	24 765	6 162	24.9%	5 346	21.6%	11 508	46.5%	6 377	43.6%	(16.2%)
Service charges - sanitation revenue	10 278	2 783	27.1%	2 721	26.5%	5 504	53.6%	2 521	53.0%	7.9%
Service charges - refuse revenue	17 111	4 586	26.8%	4 614	27.0%	9 200	53.8%	4 194	52.4%	10.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 242	1 264	29.8%	1 935	45.6%	3 199	75.4%	1 525	68.5%	26.8%
Interest earned - external investments	3 200	1 109	34.6%	1 575	49.2%	2 684	83.9%	1 006	85.3%	56.6%
Interest earned - outstanding debtors	4 240	972	22.9%	1 053	24.8%	2 025	47.8%	911	60.6%	15.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	4 307	84	2.0%	405	9.4%	490	11.4%	353	15.0%	14.8%
Licences and permits	1 560	375	24.1%	337	21.6%	713	45.7%	71	4.5%	375.1%
Agency services	2 041	589	28.9%	486	23.8%	1 075	52.7%	531	49.7%	(8.4%)
Transfers recognised - operational	67 211	14 004	20.8%	14 956	22.3%	28 960	43.1%	14 084	67.0%	6.2%
Other own revenue	3 594	831	23.1%	821	22.9%	1 652	46.0%	768	57.0%	6.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	305 577	68 195	22.3%	71 579	23.4%	139 774	45.7%	70 454	49.0%	1.6%
Employee related costs	107 291	23 524	21.9%	28 711	26.8%	52 236	48.7%	26 639	49.9%	7.8%
Remuneration of councillors	4 861	1 260	25.9%	1 361	28.0%	2 621	53.9%	1 281	48.2%	6.2%
Debt impairment	8 795	2 199	25.0%	2 199	25.0%	4 398	50.0%	956	50.0%	130.1%
Depreciation and asset impairment	18 539	4 655	25.1%	4 635	25.0%	9 289	50.1%	4 441	50.0%	4.4%
Finance charges	12 214	1 579	12.9%	4 121	33.7%	5 701	46.7%	3 253	34.4%	26.7%
Bulk purchases	75 397	24 779	32.9%	16 805	22.3%	41 584	55.2%	20 329	50.5%	(17.3%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	3 561	688	19.3%	700	19.7%	1 388	39.0%	563	46.3%	24.4%
Other expenditure	74 919	9 512	12.7%	13 047	17.4%	22 559	30.1%	12 993	48.2%	.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(6 964)	12 439		(2 744)		9 695		(5 265)		
Transfers recognised - capital	15 044	-	-	3 702	24.6%	3 702	24.6%	2 460	4.4%	50.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 080	12 439		958		13 397		(2 806)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8 080	12 439		958		13 397		(2 806)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 080	12 439		958		13 397		(2 806)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 080	12 439		958		13 397		(2 806)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	32 478	2 210	6.8%	6 196	19.1%	8 406	25.9%	21 973	32.2%	(71.8%)
National Government	14 274	1 721	12.1%	2 734	19.2%	4 455	31.2%	3 568	22.5%	(23.4%)
Provincial Government	770	-	-	553	71.8%	553	71.8%	15 447	39.5%	(96.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	15 044	1 721	11.4%	3 287	21.8%	5 008	33.3%	19 015	34.5%	(82.7%)
Borrowing	6 750	-	-	340	5.0%	340	5.0%	947	15.6%	(64.1%)
Internally generated funds	10 684	489	4.6%	2 417	22.6%	2 906	27.2%	2 011	29.3%	20.2%
Public contributions and donations	-	-	-	152	-	152	-	-	-	(100.0%)
Capital Expenditure Standard Classification	32 478	2 210	6.8%	6 196	19.1%	8 406	25.9%	21 973	32.2%	(71.8%)
Governance and Administration	4 610	290	6.3%	1 119	24.3%	1 409	30.6%	1 166	40.1%	(4.1%)
Executive & Council	416	-	-	20	4.7%	20	4.7%	-	3.1%	(100.0%)
Budget & Treasury Office	1 880	241	12.8%	131	7.0%	372	19.8%	23	2.9%	481.1%
Corporate Services	2 314	50	2.2%	968	41.8%	1 018	44.0%	1 144	55.3%	(15.3%)
Community and Public Safety	4 387	107	2.4%	1 464	33.4%	1 571	35.8%	15 904	37.2%	(90.8%)
Community & Social Services	1 249	-	-	731	58.5%	731	58.5%	109	15.2%	567.7%
Sport And Recreation	1 678	78	4.6%	646	38.5%	724	43.1%	459	19.8%	40.6%
Public Safety	1 460	29	2.0%	87	6.0%	116	8.0%	78	8.0%	11.0%
Housing	-	-	-	-	-	-	-	15 257	39.6%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 315	45	1.4%	733	22.1%	778	23.5%	1 047	25.8%	(30.0%)
Planning and Development	10	26	261.7%	1	8.6%	27	270.3%	-	-	(100.0%)
Road Transport	3 305	19	.6%	732	22.2%	751	22.7%	1 047	26.1%	(30.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	20 166	1 767	8.8%	2 880	14.3%	4 648	23.0%	3 856	21.0%	(25.3%)
Electricity	3 646	204	5.6%	438	12.0%	642	17.6%	305	5.6%	43.5%
Water	6 352	1 342	21.1%	2 099	33.0%	3 441	54.2%	3 096	28.8%	(32.2%)
Waste Water Management	7 870	221	2.8%	318	4.0%	539	6.8%	387	28.1%	(17.8%)
Waste Management	2 298	-	-	26	1.1%	26	1.1%	68	11.0%	(61.9%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	303 571	87 220	28.7%	81 119	26.7%	168 339	55.5%	85 131	58.7%	(4.7%)
Property rates, penalties and collection charges	54 383	17 171	31.6%	12 014	22.1%	29 185	53.7%	12 161	53.8%	(1.2%)
Service charges	148 025	39 475	26.7%	38 090	25.7%	77 565	52.4%	36 901	54.0%	3.2%
Other revenue	11 468	8 629	75.2%	9 269	80.8%	17 898	156.1%	8 127	130.7%	14.0%
Government - operating	67 211	17 789	26.5%	15 208	22.6%	32 997	49.1%	11 124	69.3%	36.7%
Government - capital	15 044	3 113	20.7%	5 904	39.2%	9 017	59.9%	16 436	52.0%	(64.1%)
Interest	7 440	1 042	14.0%	635	8.5%	1 677	22.5%	383	30.6%	65.9%
Dividends	-	-		-		-		-		
Payments	(275 705)	(116 459)	42.2%	(73 944)	26.8%	(190 403)	69.1%	(83 551)	60.0%	(11.5%)
Suppliers and employees	(259 930)	(115 772)	44.5%	(70 701)	27.2%	(186 473)	71.7%	(80 271)	61.7%	(11.9%)
Finance charges	(12 214)	-	-	(2 542)	20.8%	(2 542)	20.8%	(2 717)	24.9%	(6.4%)
Transfers and grants	(3 561)	(688)	19.3%	(700)	19.7%	(1 388)	39.0%	(563)	46.3%	24.4%
Net Cash from/(used) Operating Activities	27 866	(29 240)	(104.9%)	7 176	25.8%	(22 064)	(79.2%)	1 581	47.7%	354.0%
Cash Flow from Investing Activities										
Receipts	(367)	30 065	(8 188.8%)	936	(254.9%)	31 001	(8 443.6%)	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(367)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	30 065	-	936	-	31 001	-	-	-	(100.0%)
Payments	(32 478)	(2 210)	6.8%	(6 196)	19.1%	(8 406)	25.9%	(6 716)	22.9%	(7.8%)
Capital assets	(32 478)	(2 210)	6.8%	(6 196)	19.1%	(8 406)	25.9%	(6 716)	22.9%	(7.8%)
Net Cash from/(used) Investing Activities	(32 845)	27 855	(84.8%)	(5 260)	16.0%	22 595	(68.8%)	(6 716)	23.6%	(21.7%)
Cash Flow from Financing Activities										
Receipts	6 873	430	6.3%	-	-	430	6.3%	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	6 750	430	6.4%	-	-	430	6.4%	-	-	-
Increase (decrease) in consumer deposits	123	-	-	-	-	-	-	-	-	-
Payments	(3 823)	(772)	20.2%	(1 537)	40.2%	(2 308)	60.4%	(1 429)	65.2%	7.5%
Repayment of borrowing	(3 823)	(772)	20.2%	(1 537)	40.2%	(2 308)	60.4%	(1 429)	65.2%	7.5%
Net Cash from/(used) Financing Activities	3 050	(342)	(11.2%)	(1 537)	(50.4%)	(1 878)	(61.6%)	(1 429)	(42.3%)	7.5%
Net Increase/(Decrease) in cash held	(1 929)	(1 726)	89.5%	379	(19.7%)	(1 347)	69.8%	(6 565)	126.2%	(105.8%)
Cash/cash equivalents at the year begin:	70 110	65 660	93.7%	63 933	91.2%	65 660	93.7%	61 002	127.9%	4.8%
Cash/cash equivalents at the year end:	68 181	63 933	93.8%	64 313	94.3%	64 313	94.3%	54 436	127.7%	18.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 480	23.9%	1 081	10.4%	493	4.7%	6 336	61.0%	10 391	13.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	5 032	42.8%	1 664	14.1%	328	2.8%	4 744	40.3%	11 768	15.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 620	23.7%	1 361	8.9%	750	4.9%	9 552	62.5%	15 283	19.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	979	11.6%	556	6.6%	374	4.4%	6 554	77.4%	8 463	11.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 727	13.8%	886	7.1%	582	4.7%	9 326	74.5%	12 522	16.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	9.6%	2	6.3%	2	4.6%	26	79.5%	33	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	165	100.0%	165	.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 095	6.0%	25	.1%	(281)	(1.5%)	17 547	95.4%	18 386	23.9%	-	-	-	-
Total By Income Source	14 936	19.4%	5 575	7.2%	2 248	2.9%	54 252	70.4%	77 011	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(40)	(2.1%)	80	4.2%	85	4.4%	1 793	93.5%	1 919	2.5%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	14 975	19.9%	5 495	7.3%	2 163	2.9%	52 459	69.9%	75 093	97.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	14 936	19.4%	5 575	7.2%	2 248	2.9%	54 252	70.4%	77 011	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	161	100.0%	-	-	-	-	-	-	161	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	161	100.0%	-	-	-	-	-	-	161	100.0%

Contact Details

Municipal Manager	Adv H Linde(Hanlie)	022 913 6011
Financial Manager	JA van Niekerk	022 913 6000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SALDANHA BAY (WC014)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	860 354	250 460	29.1%	219 175	25.5%	469 634	54.6%	199 818	50.8%	9.7%
Property rates	180 988	64 210	35.5%	40 307	22.3%	104 517	57.7%	37 078	62.1%	8.7%
Property rates - penalties and collection charges	3 000	692	23.1%	(25)	(.8%)	667	22.2%	614	36.7%	(104.1%)
Service charges - electricity revenue	307 583	77 153	25.1%	72 451	23.6%	149 604	48.6%	66 493	47.4%	9.0%
Service charges - water revenue	117 634	27 923	23.7%	30 933	26.3%	58 855	50.0%	29 465	49.2%	5.0%
Service charges - sanitation revenue	53 267	15 456	29.0%	12 859	24.1%	28 315	53.2%	11 723	47.8%	9.7%
Service charges - refuse revenue	52 183	13 552	26.0%	13 576	26.0%	27 128	52.0%	11 858	50.2%	14.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	13 646	1 321	9.7%	1 034	7.6%	2 356	17.3%	4 440	57.9%	(76.7%)
Interest earned - external investments	24 863	10 305	41.4%	11 170	44.9%	21 475	86.4%	7 951	71.2%	40.5%
Interest earned - outstanding debtors	6 689	1 941	29.0%	2 928	43.8%	4 869	72.8%	1 736	59.5%	68.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	4 542	2 695	59.3%	3 202	70.5%	5 897	129.8%	1 545	72.0%	107.3%
Licences and permits	1 258	229	18.2%	333	26.4%	561	44.6%	250	40.3%	33.0%
Agency services	4 410	1 106	25.1%	1 221	27.7%	2 328	52.8%	1 171	55.2%	4.3%
Transfers recognised - operational	74 316	27 459	36.9%	23 174	31.2%	50 634	68.1%	20 768	40.2%	11.6%
Other own revenue	15 974	6 418	40.2%	6 011	37.6%	12 430	77.8%	4 222	63.0%	42.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	504	-	(100.0%)
Operating Expenditure	941 226	167 410	17.8%	252 807	26.9%	420 217	44.6%	202 045	41.2%	25.1%
Employee related costs	291 234	65 825	22.6%	78 948	27.1%	144 773	49.7%	74 498	50.4%	6.0%
Remuneration of councillors	9 884	2 314	23.4%	2 052	20.8%	4 366	44.2%	2 158	44.9%	(4.9%)
Debt impairment	15 988	8 785	54.9%	1 757	11.0%	10 542	65.9%	5 521	50.0%	(68.2%)
Depreciation and asset impairment	138 571	-	-	65 876	47.5%	65 876	47.5%	26 692	41.2%	146.8%
Finance charges	25 554	5 657	22.1%	5 779	22.6%	11 436	44.8%	3 356	39.0%	72.2%
Bulk purchases	297 620	61 187	20.6%	63 229	21.2%	124 416	41.8%	55 897	42.1%	13.1%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	3 900	8 223	210.8%	15 846	406.3%	24 069	617.2%	-	-	(100.0%)
Transfers and grants	2 215	78	3.5%	1 891	85.4%	1 970	88.9%	738	33.3%	156.1%
Other expenditure	156 080	13 937	8.9%	16 025	10.3%	29 961	19.2%	33 060	26.9%	(51.5%)
Loss on disposal of PPE	181	1 404	774.1%	1 404	774.1%	2 807	1 548.3%	124	-	1 028.1%
Surplus/(Deficit)	(80 872)	83 050		(33 632)		49 418		(2 228)		
Transfers recognised - capital	31 455	-	-	-	-	-	-	-	-	-
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets	8 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(41 417)	83 050		(33 632)		49 418		(2 228)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(41 417)	83 050		(33 632)		49 418		(2 228)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(41 417)	83 050		(33 632)		49 418		(2 228)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(41 417)	83 050		(33 632)		49 418		(2 228)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	209 248	17 251	8.2%	38 378	18.3%	55 629	26.6%	22 908	21.8%	67.5%
National Government	19 605	4 077	20.8%	5 138	26.2%	9 215	47.0%	5 546	47.7%	(7.4%)
Provincial Government	11 850	-	-	355	3.0%	355	3.0%	546	13.4%	(35.1%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	92	-	(100.0%)
Transfers recognised - capital	31 455	4 077	13.0%	5 492	17.5%	9 569	30.4%	6 184	35.9%	(11.2%)
Borrowing	67 841	5 292	7.8%	15 546	22.9%	20 839	30.7%	1 960	4.8%	693.3%
Internally generated funds	101 952	7 882	7.7%	17 339	17.0%	25 221	24.7%	14 629	26.1%	18.5%
Public contributions and donations	8 000	-	-	-	-	-	-	135	2.1%	(100.0%)
Capital Expenditure Standard Classification	209 248	17 251	8.2%	38 378	18.3%	55 629	26.6%	22 908	21.8%	67.5%
Governance and Administration	45 765	3 860	8.4%	6 712	14.7%	10 572	23.1%	2 355	9.7%	185.1%
Executive & Council	50	-	-	-	-	-	-	5	48.4%	(100.0%)
Budget & Treasury Office	702	22	3.1%	87	12.5%	110	15.6%	53	7.6%	63.7%
Corporate Services	45 013	3 838	8.5%	6 625	14.7%	10 463	23.2%	2 296	9.8%	188.5%
Community and Public Safety	32 190	1 273	4.0%	4 745	14.7%	6 019	18.7%	5 674	18.5%	(16.4%)
Community & Social Services	1 114	95	8.5%	335	30.0%	429	38.5%	306	13.3%	9.5%
Sport And Recreation	19 641	673	3.4%	3 892	19.8%	4 565	23.2%	5 092	19.8%	(23.6%)
Public Safety	11 315	505	4.5%	519	4.6%	1 024	9.1%	276	10.2%	87.8%
Housing	120	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	36 057	4 592	12.7%	13 400	37.2%	17 992	49.9%	5 491	26.3%	144.0%
Planning and Development	267	2	.7%	221	82.7%	223	83.4%	153	103.3%	44.8%
Road Transport	35 790	4 590	12.8%	13 179	36.8%	17 769	49.6%	5 339	24.7%	146.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	95 236	7 526	7.9%	13 520	14.2%	21 046	22.1%	9 388	26.4%	44.0%
Electricity	25 516	1 754	6.9%	3 311	13.0%	5 065	19.9%	4 545	23.1%	(27.1%)
Water	1 633	448	27.4%	3 099	189.7%	3 546	217.1%	1 576	30.7%	96.6%
Waste Water Management	52 907	5 044	9.5%	6 032	11.4%	11 075	20.9%	1 974	26.7%	205.6%
Waste Management	15 180	281	1.9%	1 079	7.1%	1 360	9.0%	1 295	33.3%	(16.7%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	903 193	271 696	30.1%	226 963	25.1%	498 659	55.2%	245 154	57.0%	(7.4%)
Property rates, penalties and collection charges	178 474	36 346	20.4%	69 969	39.2%	106 315	59.6%	44 905	64.9%	55.8%
Service charges	514 743	156 123	30.3%	88 634	17.2%	244 756	47.5%	121 610	49.8%	(27.1%)
Other revenue	37 613	28 080	74.7%	(883)	(2.3%)	27 197	72.3%	22 971	95.5%	(103.8%)
Government - operating	109 606	32 382	29.5%	44 169	40.3%	76 551	69.8%	33 428	58.5%	32.1%
Government - capital	31 405	8 121	25.9%	14 243	45.4%	22 364	71.2%	12 796	69.1%	11.3%
Interest	31 352	10 642	33.9%	10 832	34.6%	21 475	68.5%	9 444	60.3%	14.7%
Dividends	-	-		-		-		-		
Payments	(790 534)	(213 749)	27.0%	(177 551)	22.5%	(391 300)	49.5%	(211 187)	57.3%	(15.9%)
Suppliers and employees	(779 740)	(213 684)	27.4%	(171 316)	22.0%	(385 001)	49.4%	(208 197)	57.9%	(17.7%)
Finance charges	(8 579)	-	-	(4 330)	50.5%	(4 330)	50.5%	(2 251)	23.0%	92.4%
Transfers and grants	(2 215)	(65)	2.9%	(1 905)	86.0%	(1 970)	88.9%	(738)	33.3%	158.0%
Net Cash from/(used) Operating Activities	112 659	57 947	51.4%	49 412	43.9%	107 358	95.3%	33 967	55.8%	45.5%
Cash Flow from Investing Activities										
Receipts	-	150	-	530	-	680	-	1 623	-	(67.4%)
Proceeds on disposal of PPE	-	150	-	530	-	680	-	1 623	-	(67.4%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(198 786)	(23 504)	11.8%	(39 717)	20.0%	(63 221)	31.8%	(20 179)	23.6%	96.8%
Capital assets	(198 786)	(23 504)	11.8%	(39 717)	20.0%	(63 221)	31.8%	(20 179)	23.6%	96.8%
Net Cash from/(used) Investing Activities	(198 786)	(23 354)	11.7%	(39 187)	19.7%	(62 541)	31.5%	(18 555)	21.9%	111.2%
Cash Flow from Financing Activities										
Receipts	59 680	815	1.4%	301	.5%	1 117	1.9%	430	1.6%	(30.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	58 180	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 500	815	54.4%	301	20.1%	1 117	74.4%	430	55.1%	(30.0%)
Payments	(9 545)	-	-	(4 651)	48.7%	(4 651)	48.7%	(3 602)	41.6%	29.1%
Repayment of borrowing	(9 545)	-	-	(4 651)	48.7%	(4 651)	48.7%	(3 602)	41.6%	29.1%
Net Cash from/(used) Financing Activities	50 135	815	1.6%	(4 350)	(8.7%)	(3 534)	(7.0%)	(3 172)	(7.1%)	37.1%
Net Increase/(Decrease) in cash held	(35 992)	35 408	(98.4%)	5 875	(16.3%)	41 283	(114.7%)	12 240	226.9%	(52.0%)
Cash/cash equivalents at the year begin:	411 385	502 511	122.2%	537 919	130.8%	502 511	122.2%	426 468	100.0%	26.1%
Cash/cash equivalents at the year end:	375 394	537 919	143.3%	543 794	144.9%	543 794	144.9%	438 708	105.8%	24.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 710	28.7%	1 715	4.2%	1 104	2.7%	26 283	64.4%	40 813	22.0%	4 607	11.3%	(180)	-
Trade and Other Receivables from Exchange Transactions - Electric	18 792	84.9%	1 044	4.7%	273	1.2%	2 021	9.1%	22 129	12.0%	10	-	(134)	-
Receivables from Non-exchange Transactions - Property Rates	11 947	29.2%	2 047	5.0%	1 328	3.2%	25 639	62.6%	40 961	22.1%	118	.3%	(301)	-
Receivables from Exchange Transactions - Waste Water Managem	3 894	16.7%	976	4.2%	713	3.1%	17 751	76.1%	23 333	12.6%	567	2.4%	(140)	-
Receivables from Exchange Transactions - Waste Management	4 448	18.3%	1 149	4.7%	849	3.5%	17 807	73.4%	24 253	13.1%	1 458	6.0%	(103)	-
Receivables from Exchange Transactions - Property Rental Debtors	15	.5%	9	.3%	8	.3%	2 798	98.9%	2 829	1.5%	-	-	(6)	-
Interest on Arrear Debtor Accounts	1 017	3.8%	1 846	7.0%	783	3.0%	22 836	86.2%	26 483	14.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(377)	(8.6%)	(584)	(13.4%)	(4 127)	(94.6%)	9 452	216.6%	4 363	2.4%	281	6.4%	(22)	-
Total By Income Source	51 447	27.8%	8 201	4.4%	931	.5%	124 586	67.3%	185 165	100.0%	7 042	3.8%	(887)	-
Debtors Age Analysis By Customer Group														
Organs of State	2 407	31.6%	298	3.9%	(16)	(.2%)	4 934	64.7%	7 624	4.1%	-	-	-	-
Commercial	25 909	48.1%	2 413	4.5%	(80)	(.1%)	25 672	47.6%	53 915	29.1%	-	-	-	-
Households	23 069	18.7%	5 449	4.4%	997	.8%	93 676	76.0%	123 191	66.5%	1	-	-	-
Other	61	14.0%	40	9.3%	29	6.7%	305	70.0%	436	.2%	7 041	1 616.5%	(887)	(203.0%)
Total By Customer Group	51 447	27.8%	8 201	4.4%	931	.5%	124 586	67.3%	185 165	100.0%	7 042	3.8%	(887)	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 872	50.6%	127	3.4%	1 700	46.0%	-	-	3 698	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 872	50.6%	127	3.4%	1 700	46.0%	-	-	3 698	100.0%

Contact Details

Municipal Manager	Dr J Marais (Jacques)	022 701 7098
Financial Manager	Mr Stefan Vorster	022 701 7101

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWARTLAND (WC015)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	593 726	148 700	25.0%	134 216	22.6%	282 916	47.7%	124 732	52.1%	7.6%
Property rates	85 129	30 004	35.2%	20 576	24.2%	50 580	59.4%	19 101	55.8%	7.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	235 449	61 426	26.1%	57 828	24.6%	119 255	50.6%	52 690	52.8%	9.8%
Service charges - water revenue	46 904	9 593	20.5%	12 067	25.7%	21 660	46.2%	11 891	47.6%	1.5%
Service charges - sanitation revenue	28 509	7 065	24.8%	7 972	28.0%	15 037	52.7%	6 645	53.5%	20.0%
Service charges - refuse revenue	20 405	6 001	29.4%	4 696	23.0%	10 697	52.4%	4 918	56.6%	(4.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 586	902	25.2%	1 442	40.2%	2 344	65.4%	1 424	65.0%	1.3%
Interest earned - external investments	17 300	70	.4%	705	4.1%	775	4.5%	116	1.9%	508.5%
Interest earned - outstanding debtors	1 483	447	30.1%	493	33.2%	940	63.4%	414	57.3%	18.9%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	28 236	983	3.5%	393	1.4%	1 376	4.9%	1 224	9.6%	(67.9%)
Licences and permits	3 475	950	27.3%	927	26.7%	1 877	54.0%	921	57.2%	.7%
Agency services	2 939	977	33.2%	879	29.9%	1 857	63.2%	888	63.4%	(.9%)
Transfers recognised - operational	103 246	24 698	23.9%	19 758	19.1%	44 456	43.1%	17 257	61.9%	14.5%
Other own revenue	16 866	5 027	29.8%	6 039	35.8%	11 066	65.6%	5 016	51.3%	20.4%
Gains on disposal of PPE	200	558	278.8%	440	220.1%	998	498.9%	2 226	2 348.4%	(80.2%)
Operating Expenditure	641 239	122 173	19.1%	143 067	22.3%	265 240	41.4%	139 726	45.0%	2.4%
Employee related costs	175 657	35 510	20.2%	43 653	24.9%	79 163	45.1%	40 098	46.3%	8.9%
Remuneration of councillors	9 243	2 166	23.4%	2 171	23.5%	4 337	46.9%	2 050	43.0%	5.9%
Debt impairment	17 983	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	83 678	20 294	24.3%	20 294	24.3%	40 589	48.5%	19 126	48.5%	6.1%
Finance charges	13 923	3	-	7 017	50.4%	7 020	50.4%	7 229	35.8%	(2.9%)
Bulk purchases	212 388	45 844	21.6%	49 108	23.1%	94 953	44.7%	45 005	46.7%	9.1%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	4 239	877	20.7%	977	23.1%	1 854	43.7%	939	47.7%	4.1%
Transfers and grants	2 137	393	18.4%	302	14.1%	695	32.5%	629	58.6%	(52.0%)
Other expenditure	119 740	17 084	14.3%	19 544	16.3%	36 629	30.6%	24 650	59.4%	(20.7%)
Loss on disposal of PPE	2 251	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(47 513)	26 527		(8 851)		17 676		(14 994)		
Transfers recognised - capital	34 715	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(12 798)	26 527		(8 851)		17 676		(14 994)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(12 798)	26 527		(8 851)		17 676		(14 994)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(12 798)	26 527		(8 851)		17 676		(14 994)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(12 798)	26 527		(8 851)		17 676		(14 994)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	74 690	4 065	5.4%	20 120	26.9%	24 186	32.4%	20 192	28.0%	(.4%)
National Government	24 640	1 476	6.0%	12 032	48.8%	13 508	54.8%	7 805	60.5%	54.2%
Provincial Government	9 409	-	-	-	-	-	-	9 079	29.2%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 049	1 476	4.3%	12 032	35.3%	13 508	39.7%	16 884	41.7%	(28.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	39 975	2 590	6.5%	8 088	20.2%	10 678	26.7%	3 308	14.0%	144.5%
Public contributions and donations	666	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	74 690	4 065	5.4%	20 120	26.9%	24 186	32.4%	20 192	28.0%	(.4%)
Governance and Administration	4 935	18	.4%	63	1.3%	81	1.6%	136	2.9%	(53.6%)
Executive & Council	855	-	-	56	6.6%	56	6.6%	25	3.0%	126.5%
Budget & Treasury Office	15	-	-	5	30.2%	5	30.2%	12	26.6%	(61.6%)
Corporate Services	4 065	18	.4%	2	.1%	20	.5%	100	.9%	(97.7%)
Community and Public Safety	22 416	795	3.5%	9 108	40.6%	9 903	44.2%	10 673	35.4%	(14.7%)
Community & Social Services	1 530	77	5.0%	1 853	121.1%	1 929	126.1%	45	1.1%	4 011.3%
Sport And Recreation	17 356	471	2.7%	6 015	34.7%	6 486	37.4%	767	16.4%	684.4%
Public Safety	510	13	2.5%	257	50.3%	270	52.9%	47	18.2%	444.9%
Housing	3 020	234	7.8%	983	32.6%	1 218	40.3%	9 814	48.0%	(90.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 905	55	.3%	2 381	12.6%	2 436	12.9%	7 879	37.6%	(69.8%)
Planning and Development	40	-	-	14	34.9%	14	34.9%	1	7.8%	1 349.5%
Road Transport	18 865	55	.3%	2 367	12.5%	2 422	12.8%	7 878	37.7%	(70.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	28 434	3 197	11.2%	8 568	30.1%	11 765	41.4%	1 504	15.3%	469.7%
Electricity	8 441	2 475	29.3%	2 757	32.7%	5 232	62.0%	1 174	23.8%	134.9%
Water	9 615	713	7.4%	3 417	35.5%	4 130	43.0%	309	13.8%	1 005.8%
Waste Water Management	8 834	10	.1%	456	5.2%	466	5.3%	-	-	(100.0%)
Waste Management	1 543	-	-	1 938	125.6%	1 938	125.6%	21	172.9%	9 057.4%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget	2016/17 First Quarter		2016/17 Second Quarter		2016/17 Year to Date		2015/16 Second Quarter		Q2 of 2015/16 to Q2 of 2016/17
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	606 022	237 326	39.2%	220 857	36.4%	458 183	75.6%	238 929	105.8%	(7.6%)
Property rates, penalties and collection charges	82 703	25 235	30.5%	21 480	26.0%	46 714	56.5%	19 769	52.3%	8.7%
Service charges	321 826	73 958	23.0%	77 886	24.2%	151 844	47.2%	72 162	50.7%	7.9%
Other revenue	33 233	87 537	263.4%	76 905	231.4%	164 442	494.8%	93 531	795.6%	(17.8%)
Government - operating	110 396	43 927	39.8%	30 898	28.0%	74 825	67.8%	45 907	131.6%	(32.7%)
Government - capital	39 124	6 600	16.9%	12 978	33.2%	19 578	50.0%	7 437	17.1%	74.5%
Interest	18 741	70	.4%	709	3.8%	779	4.2%	122	1.7%	483.3%
Dividends	-	-		-		-		-		
Payments	(523 823)	(513 544)	98.0%	(203 792)	38.9%	(717 336)	136.9%	(216 241)	144.3%	(5.8%)
Suppliers and employees	(507 763)	(513 206)	101.1%	(196 718)	38.7%	(709 923)	139.8%	(208 559)	149.9%	(5.7%)
Finance charges	(13 923)	(3)	-	(6 998)	50.3%	(7 001)	50.3%	(7 229)	35.8%	(3.2%)
Transfers and grants	(2 137)	(335)	15.7%	(76)	3.6%	(412)	19.3%	(453)	42.2%	(83.1%)
Net Cash from/(used) Operating Activities	82 199	(276 218)	(336.0%)	17 065	20.8%	(259 153)	(315.3%)	22 687	(102.8%)	(24.8%)
Cash Flow from Investing Activities										
Receipts	221	558	252.2%	440	199.1%	998	451.3%	2 226	272.5%	(80.2%)
Proceeds on disposal of PPE	200	558	278.8%	440	220.1%	998	498.9%	2 226	276.3%	(80.2%)
Decrease in non-current debtors	21	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(74 690)	(3 616)	4.8%	(19 420)	26.0%	(23 035)	30.8%	(19 691)	27.0%	(1.4%)
Capital assets	(74 690)	(3 616)	4.8%	(19 420)	26.0%	(23 035)	30.8%	(19 691)	27.0%	(1.4%)
Net Cash from/(used) Investing Activities	(74 469)	(3 058)	4.1%	(18 979)	25.5%	(22 038)	29.6%	(17 464)	22.3%	8.7%
Cash Flow from Financing Activities										
Receipts	570	354	62.1%	303	53.1%	657	115.2%	371	7.5%	(18.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	570	354	62.1%	303	53.1%	657	115.2%	371	115.8%	(18.4%)
Payments	(5 032)	(16)	.3%	(3 325)	66.1%	(3 342)	66.4%	(1 933)	33.9%	72.0%
Repayment of borrowing	(5 032)	(16)	.3%	(3 325)	66.1%	(3 342)	66.4%	(1 933)	33.9%	72.0%
Net Cash from/(used) Financing Activities	(4 462)	337	(7.6%)	(3 022)	67.7%	(2 685)	60.2%	(1 562)	(37.8%)	93.5%
Net Increase/(Decrease) in cash held	3 268	(278 939)	(8 535.1%)	(4 937)	(151.1%)	(283 876)	(8 686.1%)	3 661	1 929.8%	(234.8%)
Cash/cash equivalents at the year begin:	226 923	299 119	131.8%	20 180	8.9%	299 119	131.8%	13 566	65.6%	48.8%
Cash/cash equivalents at the year end:	230 191	20 180	8.8%	15 243	6.6%	15 243	6.6%	17 228	9.4%	(11.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 451	63.3%	986	11.5%	273	3.2%	1 895	22.0%	8 604	17.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	15 389	84.9%	1 767	9.7%	141	.8%	834	4.6%	18 131	36.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 099	54.4%	1 098	9.8%	363	3.2%	3 646	32.5%	11 206	22.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	2 379	48.8%	693	14.2%	189	3.9%	1 617	33.1%	4 879	9.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 932	44.7%	532	12.3%	166	3.8%	1 695	39.2%	4 325	8.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	29	60.2%	16	33.0%	1	2.0%	2	4.8%	47	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 401	58.1%	117	4.8%	102	4.3%	790	32.8%	2 411	4.9%	-	-	-	-
Total By Income Source	32 678	65.9%	5 209	10.5%	1 236	2.5%	10 480	21.1%	49 603	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	862	55.0%	94	6.0%	17	1.1%	593	37.9%	1 567	3.2%	-	-	-	-
Commercial	15 006	89.3%	1 135	6.8%	122	.7%	543	3.2%	16 805	33.9%	-	-	-	-
Households	15 355	54.0%	3 614	12.7%	964	3.4%	8 486	29.9%	28 420	57.3%	-	-	-	-
Other	1 456	51.8%	365	13.0%	133	4.7%	858	30.5%	2 811	5.7%	-	-	-	-
Total By Customer Group	32 678	65.9%	5 209	10.5%	1 236	2.5%	10 480	21.1%	49 603	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 090	96.2%	219	3.0%	43	.6%	20	.3%	7 371	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	7 090	96.2%	219	3.0%	43	.6%	20	.3%	7 371	100.0%

Contact Details

Municipal Manager	Mr Joggie Scholtz	022 487 9400
Financial Manager	Mr Mark Bolton	022 487 9400

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WEST COAST (DC1)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	346 734	87 218	25.2%	98 597	28.4%	185 815	53.6%	105 080	61.0%	(6.2%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	112 744	20 536	18.2%	30 134	26.7%	50 670	44.9%	29 935	46.6%	.7%
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	252	-	229	-	481	-	-	-	(100.0%)
Rental of facilities and equipment	3 304	586	17.7%	633	19.2%	1 220	36.9%	798	58.4%	(20.6%)
Interest earned - external investments	8 663	593	6.8%	1 502	17.3%	2 095	24.2%	2 310	40.5%	(35.0%)
Interest earned - outstanding debtors	28	16	55.9%	13	45.7%	29	101.6%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	20	49	246.7%	46	229.8%	95	476.6%	-	-	(100.0%)
Agency services	123 470	28 725	23.3%	35 019	28.4%	63 744	51.6%	39 869	78.7%	(12.2%)
Transfers recognised - operational	87 024	34 842	40.0%	28 311	32.5%	63 153	72.6%	27 825	72.2%	1.7%
Other own revenue	11 480	1 620	14.1%	2 709	23.6%	4 329	37.7%	4 343	28.3%	(37.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	344 050	62 852	18.3%	81 205	23.6%	144 057	41.9%	96 315	52.6%	(15.7%)
Employee related costs	159 017	34 205	21.5%	38 414	24.2%	72 619	45.7%	36 686	44.4%	4.7%
Remuneration of councillors	6 947	1 286	18.5%	1 523	21.9%	2 809	40.4%	1 456	50.5%	4.6%
Debt impairment	788	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	14 616	-	-	-	-	-	-	5 564	39.4%	(100.0%)
Finance charges	9 299	210	2.3%	3 849	41.4%	4 059	43.7%	2 525	25.9%	52.5%
Bulk purchases	10 300	1 977	19.2%	1 587	15.4%	3 564	34.6%	3 286	47.3%	(51.7%)
Other Materials	60 877	11 436	18.8%	16 232	26.7%	27 668	45.4%	23 786	74.8%	(31.8%)
Contracted services	-	2 463	-	4 342	-	6 805	-	-	-	(100.0%)
Transfers and grants	-	12	-	58	-	70	-	-	-	(100.0%)
Other expenditure	82 207	11 263	13.7%	15 200	18.5%	26 463	32.2%	23 012	62.3%	(33.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 683	24 366		17 392		41 758		8 765		
Transfers recognised - capital	-	312	-	985	-	1 297	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 683	24 678		18 377		43 055		8 765		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 683	24 678		18 377		43 055		8 765		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 683	24 678		18 377		43 055		8 765		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 683	24 678		18 377		43 055		8 765		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	11 305	234	2.1%	2 123	18.8%	2 356	20.8%	1 712	82.6%	24.0%
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 305	234	2.1%	2 123	18.8%	2 356	20.8%	1 712	82.6%	24.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	11 305	234	2.1%	2 123	18.8%	2 356	20.8%	1 712	82.6%	24.0%
Governance and Administration	576	84	14.6%	40	7.0%	124	21.5%	43	12.9%	(6.4%)
Executive & Council	10	8	83.2%	-	-	8	83.2%	-	-	-
Budget & Treasury Office	566	75	13.3%	30	5.3%	105	18.6%	-	-	(100.0%)
Corporate Services	-	-	-	10	-	10	-	43	10.7%	(76.0%)
Community and Public Safety	3 039	71	2.3%	546	18.0%	617	20.3%	990	126.8%	(44.8%)
Community & Social Services	116	4	3.8%	36	31.3%	41	35.1%	28	89.8%	27.5%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	2 895	65	2.2%	510	17.6%	575	19.8%	960	130.0%	(46.9%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	28	2	7.9%	-	-	2	7.9%	1	5.5%	(100.0%)
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	7 690	79	1.0%	1 536	20.0%	1 615	21.0%	680	70.2%	126.0%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	7 690	79	1.0%	1 536	20.0%	1 615	21.0%	680	70.2%	126.0%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	346 734	96 161	27.7%	85 967	24.8%	182 128	52.5%	170 396	111.5%	(49.5%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	112 744	20 788	18.4%	30 363	26.9%	51 151	45.4%	29 935	46.6%	1.4%
Other revenue	138 275	40 072	29.0%	25 778	18.6%	65 850	47.6%	110 376	195.0%	(76.6%)
Government - operating	87 024	34 692	39.9%	28 311	32.5%	63 003	72.4%	27 825	72.2%	1.7%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	8 691	609	7.0%	1 515	17.4%	2 123	24.4%	2 260	39.8%	(33.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(328 647)	(272 512)	82.9%	(97 303)	29.6%	(369 815)	112.5%	(178 016)	116.4%	(45.3%)
Suppliers and employees	(319 348)	(272 302)	85.3%	(93 454)	29.3%	(365 756)	114.5%	(175 492)	119.6%	(46.7%)
Finance charges	(9 299)	(210)	2.3%	(3 849)	41.4%	(4 059)	43.7%	(2 525)	25.9%	52.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	18 087	(176 352)	(975.0%)	(11 336)	(62.7%)	(187 688)	(1 037.7%)	(7 620)	36.4%	48.8%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(11 305)	(234)	2.1%	(2 123)	18.8%	(2 356)	20.8%	(1 712)	26.9%	24.0%
Capital assets	(11 305)	(234)	2.1%	(2 123)	18.8%	(2 356)	20.8%	(1 712)	26.9%	24.0%
Net Cash from/(used) Investing Activities	(11 305)	(234)	2.1%	(2 123)	18.8%	(2 356)	20.8%	(1 712)	26.9%	24.0%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(15 493)	(1 719)	11.1%	-	-	(1 719)	11.1%	(3 460)	35.5%	(100.0%)
Repayment of borrowing	(15 493)	(1 719)	11.1%	-	-	(1 719)	11.1%	(3 460)	35.5%	(100.0%)
Net Cash from/(used) Financing Activities	(15 493)	(1 719)	11.1%	-	-	(1 719)	11.1%	(3 460)	35.5%	(100.0%)
Net Increase/(Decrease) in cash held	(8 710)	(178 304)	2 047.0%	(13 459)	154.5%	(191 763)	2 201.5%	(12 792)	(26.9%)	5.2%
Cash/cash equivalents at the year begin:	198 967	226 915	114.0%	48 610	24.4%	226 915	114.0%	212 146	117.7%	(77.1%)
Cash/cash equivalents at the year end:	190 257	48 610	25.5%	35 152	18.5%	35 152	18.5%	199 354	118.9%	(82.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 617	97.0%	266	2.2%	64	.5%	26	.2%	11 973	93.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	61	50.7%	13	11.0%	14	11.4%	32	26.8%	121	.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7	76.5%	1	11.5%	1	7.7%	0	4.2%	10	.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	79	50.1%	30	18.9%	27	17.3%	22	13.7%	157	1.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	433	89.5%	0	.1%	0	-	50	10.4%	484	3.8%	-	-	-	-
Total By Income Source	12 197	95.7%	310	2.4%	106	.8%	131	1.0%	12 744	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 905	100.0%	-	-	-	-	-	-	9 905	77.7%	-	-	-	-
Commercial	691	100.0%	-	-	-	-	-	-	691	5.4%	-	-	-	-
Households	1 601	74.5%	310	14.4%	106	4.9%	131	6.1%	2 148	16.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	12 197	95.7%	310	2.4%	106	.8%	131	1.0%	12 744	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	25 836	100.0%	-	-	-	-	-	-	25 836	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	25 836	100.0%	-	-	-	-	-	-	25 836	100.0%

Contact Details

Municipal Manager	Mr H F Prins	022 433 8400
Financial Manager	Mr J Koekemoer	022 433 8404

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WITZENBERG (WC022)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	532 516	132 997	25.0%	92 538	17.4%	225 535	42.4%	97 931	48.5%	(5.5%)
Property rates	59 625	34 784	58.3%	7 714	12.9%	42 498	71.3%	8 761	68.9%	(12.0%)
Property rates - penalties and collection charges	1 400	492	35.1%	232	16.6%	724	51.7%	398	84.6%	(41.8%)
Service charges - electricity revenue	215 414	52 758	24.5%	41 107	19.1%	93 865	43.6%	39 492	45.7%	4.1%
Service charges - water revenue	39 203	7 336	18.7%	7 788	19.9%	15 124	38.6%	9 658	49.3%	(19.4%)
Service charges - sanitation revenue	19 968	5 772	28.9%	4 871	24.4%	10 643	53.3%	5 059	58.6%	(3.7%)
Service charges - refuse revenue	20 419	4 820	23.6%	4 902	24.0%	9 723	47.6%	5 233	53.4%	(6.3%)
Service charges - other	511	15	3.0%	10	1.9%	25	4.9%	8	7.7%	23.6%
Rental of facilities and equipment	9 475	1 621	17.1%	2 963	31.3%	4 585	48.4%	2 364	56.1%	25.3%
Interest earned - external investments	4 480	1 636	36.5%	1 520	33.9%	3 156	70.4%	1 706	82.2%	(10.9%)
Interest earned - outstanding debtors	5 474	2 095	38.3%	1 373	25.1%	3 469	63.4%	2 314	88.8%	(40.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	13 020	401	3.1%	736	5.7%	1 137	8.7%	519	12.5%	41.7%
Licences and permits	168	86	51.5%	17	9.9%	103	61.4%	34	39.4%	(50.3%)
Agency services	4 274	1 024	24.0%	961	22.5%	1 985	46.4%	1 015	54.1%	(5.3%)
Transfers recognised - operational	134 809	16 460	12.2%	16 683	12.4%	33 144	24.6%	15 756	36.8%	5.9%
Other own revenue	4 272	3 694	86.5%	1 660	38.9%	5 355	125.3%	5 615	137.0%	(70.4%)
Gains on disposal of PPE	2	-	-	-	-	-	-	-	.1%	-
Operating Expenditure	554 700	94 515	17.0%	105 303	19.0%	199 818	36.0%	100 644	41.1%	4.6%
Employee related costs	143 665	33 685	23.4%	32 178	22.4%	65 863	45.8%	30 417	45.5%	5.8%
Remuneration of councillors	9 465	2 101	22.2%	2 152	22.7%	4 253	44.9%	2 060	46.1%	4.4%
Debt impairment	25 640	(232)	(.9%)	9 425	36.8%	9 193	35.9%	8 230	56.6%	14.5%
Depreciation and asset impairment	39 480	3 449	8.7%	5 201	13.2%	8 650	21.9%	5 696	40.6%	(8.7%)
Finance charges	11 710	2 678	22.9%	2 138	18.3%	4 816	41.1%	2 071	38.7%	3.3%
Bulk purchases	179 221	37 956	21.2%	32 876	18.3%	70 832	39.5%	30 291	38.1%	8.5%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	14 929	2 825	18.9%	5 033	33.7%	7 858	52.6%	4 317	53.4%	16.6%
Transfers and grants	881	257	29.2%	217	24.7%	475	53.9%	223	55.8%	(2.6%)
Other expenditure	129 709	11 796	9.1%	16 082	12.4%	27 878	21.5%	17 338	34.0%	(7.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(22 184)	38 481		(12 765)		25 717		(2 712)		
Transfers recognised - capital	51 580	6 147	11.9%	4 118	8.0%	10 265	19.9%	14 754	71.6%	(72.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	29 396	44 629		(8 647)		35 982		12 042		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	29 396	44 629		(8 647)		35 982		12 042		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	29 396	44 629		(8 647)		35 982		12 042		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	29 396	44 629		(8 647)		35 982		12 042		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	84 221	7 308	8.7%	9 476	11.3%	16 783	19.9%	16 259	41.0%	(41.7%)
National Government	51 652	6 833	13.2%	2 686	5.2%	9 518	18.4%	3 988	38.4%	(32.7%)
Provincial Government	8 023	70	.9%	1 636	20.4%	1 706	21.3%	9 615	315.4%	(83.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	59 675	6 902	11.6%	4 322	7.2%	11 224	18.8%	13 604	71.2%	(68.2%)
Borrowing	4 800	-	-	2 193	45.7%	2 193	45.7%	-	-	(100.0%)
Internally generated funds	19 746	405	2.1%	2 961	15.0%	3 366	17.0%	2 560	17.2%	15.7%
Public contributions and donations	-	-	-	-	-	-	-	96	9.6%	(100.0%)
Capital Expenditure Standard Classification	84 221	7 308	8.7%	9 476	11.3%	16 783	19.9%	16 259	41.0%	(41.7%)
Governance and Administration	1 406	20	1.4%	8	.6%	28	2.0%	135	23.0%	(94.2%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	330	19	5.6%	-	-	19	5.6%	29	13.0%	(100.0%)
Corporate Services	1 076	2	.2%	8	.7%	10	.9%	107	33.0%	(92.6%)
Community and Public Safety	6 900	517	7.5%	2 794	40.5%	3 311	48.0%	78	2.9%	3 492.5%
Community & Social Services	1 200	4	.3%	89	7.4%	93	7.7%	23	3.5%	288.9%
Sport And Recreation	1 300	69	5.3%	253	19.4%	322	24.7%	32	8.8%	702.6%
Public Safety	4 400	444	10.1%	2 452	55.7%	2 896	65.8%	23	.6%	10 343.4%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 055	134	3.3%	463	11.4%	597	14.7%	3 199	39.4%	(85.5%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	4 055	134	3.3%	463	11.4%	597	14.7%	3 111	39.7%	(85.1%)
Environmental Protection	-	-	-	-	-	-	-	88	32.1%	(100.0%)
Trading Services	71 860	6 637	9.2%	6 211	8.6%	12 848	17.9%	12 846	52.6%	(51.7%)
Electricity	7 160	2 034	28.4%	666	9.3%	2 700	37.7%	1 247	16.8%	(46.6%)
Water	37 505	-	-	2 791	7.4%	2 791	7.4%	6 187	90.1%	(54.9%)
Waste Water Management	24 394	4 603	18.9%	2 754	11.3%	7 356	30.2%	5 307	54.2%	(48.1%)
Waste Management	2 800	-	-	-	-	-	-	105	3.5%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget	2016/17 First Quarter		2016/17 Second Quarter		2016/17 Year to Date		2015/16 Second Quarter		Q2 of 2015/16 to Q2 of 2016/17
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	558 634	154 584	27.7%	131 454	23.5%	286 039	51.2%	135 789	62.6%	(3.2%)
Property rates, penalties and collection charges	57 009	18 532	32.5%	11 871	20.8%	30 403	53.3%	15 097	67.5%	(21.4%)
Service charges	284 273	85 871	30.2%	64 783	22.8%	150 654	53.0%	65 578	54.7%	(1.2%)
Other revenue	21 009	11 289	53.7%	11 800	56.2%	23 089	109.9%	12 498	80.2%	(5.6%)
Government - operating	134 809	29 404	21.8%	22 761	16.9%	52 165	38.7%	19 395	59.2%	17.4%
Government - capital	51 580	7 157	13.9%	18 720	36.3%	25 877	50.2%	21 568	133.4%	(13.2%)
Interest	9 954	2 331	23.4%	1 520	15.3%	3 851	38.7%	1 653	35.9%	(8.1%)
Dividends	-	-		-		-		-		
Payments	(489 584)	(130 990)	26.8%	(165 229)	33.7%	(296 218)	60.5%	(110 954)	58.6%	48.9%
Suppliers and employees	(476 993)	(130 080)	27.3%	(164 802)	34.6%	(294 882)	61.8%	(110 373)	58.8%	49.3%
Finance charges	(11 710)	(620)	5.3%	(84)	.7%	(704)	6.0%	(285)	39.1%	(70.5%)
Transfers and grants	(881)	(289)	32.8%	(342)	38.9%	(632)	71.7%	(296)	66.9%	15.5%
Net Cash from/(used) Operating Activities	69 050	23 595	34.2%	(33 775)	(48.9%)	(10 180)	(14.7%)	24 835	88.6%	(236.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(69 728)	(12 453)	17.9%	(2 133)	3.1%	(14 586)	20.9%	(3 687)	16.8%	(42.2%)
Capital assets	(69 728)	(12 453)	17.9%	(2 133)	3.1%	(14 586)	20.9%	(3 687)	16.8%	(42.2%)
Net Cash from/(used) Investing Activities	(69 728)	(12 453)	17.9%	(2 133)	3.1%	(14 586)	20.9%	(3 687)	16.8%	(42.2%)
Cash Flow from Financing Activities										
Receipts	-	178	-	121	-	300	-	117	3.0%	3.4%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	178	-	121	-	300	-	117	-	3.4%
Payments	(9 736)	(4 171)	42.8%	(109)	1.1%	(4 280)	44.0%	(348)	38.3%	(68.7%)
Repayment of borrowing	(9 736)	(4 171)	42.8%	(109)	1.1%	(4 280)	44.0%	(348)	38.3%	(68.7%)
Net Cash from/(used) Financing Activities	(9 736)	(3 993)	41.0%	12	(.1%)	(3 981)	40.9%	(230)	173.2%	(105.4%)
Net Increase/(Decrease) in cash held	(10 414)	7 149	(68.7%)	(35 895)	344.7%	(28 746)	276.0%	20 918	754.3%	(271.6%)
Cash/cash equivalents at the year begin:	63 113	97 031	153.7%	104 181	165.1%	97 031	153.7%	82 287	187.1%	26.6%
Cash/cash equivalents at the year end:	52 699	104 181	197.7%	68 285	129.6%	68 285	129.6%	103 204	266.3%	(33.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 545	9.3%	1 040	2.1%	637	1.3%	42 511	87.2%	48 733	29.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	13 116	66.1%	525	2.6%	326	1.6%	5 889	29.7%	19 856	12.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 091	15.4%	366	1.8%	94	.5%	16 479	82.3%	20 030	12.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	2 494	10.9%	540	2.4%	486	2.1%	19 292	84.6%	22 812	13.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 414	9.2%	463	1.8%	475	1.8%	22 982	87.3%	26 335	16.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	47	4.3%	18	1.7%	18	1.6%	998	92.3%	1 081	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	63	.2%	52	.2%	52	.2%	25 769	99.4%	25 936	15.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 207)	244.5%	27	(3.0%)	27	(3.0%)	1 251	(138.6%)	(902)	(.6%)	-	-	-	-
Total By Income Source	23 563	14.4%	3 031	1.8%	2 114	1.3%	135 172	82.5%	163 881	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	853	18.7%	321	7.0%	89	2.0%	3 305	72.3%	4 569	2.8%	-	-	-	-
Commercial	11 654	46.5%	345	1.4%	281	1.1%	12 764	51.0%	25 044	15.3%	-	-	-	-
Households	9 858	7.8%	2 150	1.7%	1 585	1.3%	111 983	89.2%	125 576	76.6%	-	-	-	-
Other	1 199	13.8%	215	2.5%	159	1.8%	7 120	81.9%	8 692	5.3%	-	-	-	-
Total By Customer Group	23 563	14.4%	3 031	1.8%	2 114	1.3%	135 172	82.5%	163 881	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	618	78.4%	170	21.6%	-	-	-	-	789	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	618	78.4%	170	21.6%	-	-	-	-	789	100.0%

Contact Details

Municipal Manager	Mr David Nasson	023 316 1877
Financial Manager	Mr Cobus Kritzinger	023 316 1854

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: DRAKENSTEIN (WC023)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	1 954 441	789 313	40.4%	355 821	18.2%	1 145 134	58.6%	341 820	56.1%	4.1%
Property rates	223 574	236 968	106.0%	(1 142)	(.5%)	235 826	105.5%	(1 864)	99.9%	(38.7%)
Property rates - penalties and collection charges	1 472	122	8.3%	-	-	122	8.3%	293	21.8%	(100.0%)
Service charges - electricity revenue	1 021 794	280 047	27.4%	236 659	23.2%	516 705	50.6%	230 014	49.3%	2.9%
Service charges - water revenue	178 476	37 604	21.1%	45 284	25.4%	82 888	46.4%	46 458	50.6%	(2.5%)
Service charges - sanitation revenue	93 971	85 641	91.1%	1 119	1.2%	86 760	92.3%	1 618	94.3%	(30.8%)
Service charges - refuse revenue	110 246	104 304	94.6%	1 809	1.6%	106 114	96.3%	2 657	6.6%	(31.9%)
Service charges - other	40	10	24.0%	10	24.6%	20	48.6%	9	259 783.2%	15.7%
Rental of facilities and equipment	25 207	6 370	25.3%	6 711	26.6%	13 081	51.9%	6 260	50.6%	7.2%
Interest earned - external investments	15 385	6 599	42.9%	4 455	29.0%	11 055	71.9%	3 695	67.0%	20.6%
Interest earned - outstanding debtors	12 065	3 622	30.0%	3 542	29.4%	7 164	59.4%	(419)	30.6%	(945.8%)
Dividends received	15	-	-	-	-	-	-	-	-	-
Fines	53 627	33	.1%	16	-	49	.1%	7	-	137.3%
Licences and permits	15 429	4 005	26.0%	4 388	28.4%	8 393	54.4%	637	9.4%	588.7%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	182 601	19 075	10.4%	46 291	25.4%	65 366	35.8%	39 716	30.3%	16.6%
Other own revenue	20 288	4 913	24.2%	6 679	32.9%	11 592	57.1%	12 738	69.8%	(47.6%)
Gains on disposal of PPE	250	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 047 906	389 253	19.0%	516 335	25.2%	905 588	44.2%	395 445	39.0%	30.6%
Employee related costs	477 652	101 482	21.2%	124 571	26.1%	226 053	47.3%	124 315	50.0%	.2%
Remuneration of councillors	23 967	5 377	22.4%	5 555	23.2%	10 932	45.6%	2 403	20.7%	131.2%
Debt impairment	73 929	4 247	5.7%	6 357	8.6%	10 604	14.3%	-	10.2%	(100.0%)
Depreciation and asset impairment	190 506	2 123	1.1%	94 249	49.5%	96 372	50.6%	6 538	3.7%	1 341.6%
Finance charges	89 109	24 039	27.0%	24 157	27.1%	48 195	54.1%	17 572	50.8%	37.5%
Bulk purchases	629 717	149 069	23.7%	133 943	21.3%	283 011	44.9%	126 617	42.9%	5.8%
Other Materials	-	-	-	-	-	-	-	12 449	-	(100.0%)
Contracted services	159 468	12 253	7.7%	38 388	24.1%	50 641	31.8%	5 006	31.5%	666.8%
Transfers and grants	736	-	-	-	-	-	-	143	20.6%	(100.0%)
Other expenditure	400 821	90 663	22.6%	89 115	22.2%	179 779	44.9%	100 401	40.2%	(11.2%)
Loss on disposal of PPE	2 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(93 465)	400 060		(160 514)		239 546		(53 625)		
Transfers recognised - capital	57 546	5 600	9.7%	88 284	153.4%	93 884	163.1%	22 117	43.1%	299.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(35 919)	405 660		(72 230)		333 430		(31 508)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(35 919)	405 660		(72 230)		333 430		(31 508)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(35 919)	405 660		(72 230)		333 430		(31 508)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(35 919)	405 660		(72 230)		333 430		(31 508)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	592 474	59 224	10.0%	135 427	22.9%	194 651	32.9%	100 161	34.9%	35.2%
National Government	34 163	7 617	22.3%	24 221	70.9%	31 838	93.2%	14 306	41.3%	69.3%
Provincial Government	16 389	1 714	10.5%	2 132	13.0%	3 847	23.5%	5 184	46.2%	(58.9%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	50 553	9 332	18.5%	26 353	52.1%	35 685	70.6%	19 490	42.4%	35.2%
Borrowing	506 922	48 153	9.5%	104 142	20.5%	152 295	30.0%	73 586	34.3%	41.5%
Internally generated funds	35 000	1 739	5.0%	4 932	14.1%	6 671	19.1%	7 085	27.8%	(30.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	592 474	59 224	10.0%	135 427	22.9%	194 651	32.9%	100 161	34.9%	35.2%
Governance and Administration	29 359	4 060	13.8%	12 397	42.2%	16 456	56.1%	14 677	71.3%	(15.5%)
Executive & Council	15 990	72	.4%	854	5.3%	926	5.8%	37	.3%	2 192.9%
Budget & Treasury Office	-	-	-	-	-	-	-	127	169.0%	(100.0%)
Corporate Services	13 369	3 988	29.8%	11 543	86.3%	15 530	116.2%	14 513	115.2%	(20.5%)
Community and Public Safety	33 483	2 558	7.6%	8 877	26.5%	11 435	34.2%	11 233	46.2%	(21.0%)
Community & Social Services	8 136	116	1.4%	451	5.5%	567	7.0%	54	2.5%	738.9%
Sport And Recreation	21 108	480	2.3%	6 834	32.4%	7 313	34.6%	10 879	56.3%	(37.2%)
Public Safety	2 640	1 673	63.4%	1 167	44.2%	2 841	107.6%	24	1.9%	4 840.9%
Housing	1 600	289	18.0%	425	26.6%	714	44.6%	276	57.1%	53.9%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	66 236	4 204	6.3%	9 745	14.7%	13 949	21.1%	18 214	33.0%	(46.5%)
Planning and Development	538	46	8.6%	82	15.3%	128	23.9%	34	1.7%	143.5%
Road Transport	65 328	4 013	6.1%	9 309	14.2%	13 322	20.4%	17 976	33.7%	(48.2%)
Environmental Protection	371	144	38.9%	355	95.8%	499	134.7%	205	-	73.2%
Trading Services	463 397	48 402	10.4%	104 408	22.5%	152 810	33.0%	56 037	30.0%	86.3%
Electricity	149 616	7 803	5.2%	7 878	5.3%	15 681	10.5%	7 063	16.4%	11.5%
Water	101 499	22 946	22.6%	33 908	33.4%	56 854	56.0%	19 813	35.6%	71.1%
Waste Water Management	206 657	17 608	8.5%	62 529	30.3%	80 137	38.8%	24 956	31.1%	150.6%
Waste Management	5 625	46	.8%	92	1.6%	138	2.5%	4 205	39.6%	(97.8%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	1 915 230	612 427	32.0%	446 225	23.3%	1 058 652	55.3%	450 825	52.3%	(1.0%)
Property rates, penalties and collection charges	217 845	123 414	56.7%	64 882	29.8%	188 296	86.4%	63 655	72.9%	1.9%
Service charges	1 359 582	399 055	29.4%	341 217	25.1%	740 272	54.4%	327 272	54.0%	4.3%
Other revenue	70 577	15 299	21.7%	17 794	25.2%	33 093	46.9%	18 820	25.3%	(5.4%)
Government - operating	182 601	54 244	29.7%	14 335	7.9%	68 579	37.6%	34 902	49.2%	(58.9%)
Government - capital	57 546	10 194	17.7%	-	-	10 194	17.7%	2 900	14.6%	(100.0%)
Interest	27 064	10 221	37.8%	7 998	29.6%	18 219	67.3%	3 276	48.9%	144.1%
Dividends	15	-	-	-	-	-	-	-	-	-
Payments	(1 673 545)	(361 007)	21.6%	(427 248)	25.5%	(788 255)	47.1%	(449 663)	48.7%	(5.0%)
Suppliers and employees	(1 583 700)	(361 007)	22.8%	(380 568)	24.0%	(741 575)	46.8%	(412 848)	48.5%	(7.8%)
Finance charges	(89 109)	-	-	(46 680)	52.4%	(46 680)	52.4%	(36 672)	53.0%	27.3%
Transfers and grants	(736)	-	-	-	-	-	-	(143)	20.6%	(100.0%)
Net Cash from/(used) Operating Activities	241 685	251 419	104.0%	18 977	7.9%	270 397	111.9%	1 162	75.4%	1 533.4%
Cash Flow from Investing Activities										
Receipts	264	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	250	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	14	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(574 700)	(59 224)	10.3%	(135 427)	23.6%	(194 651)	33.9%	(100 161)	36.0%	35.2%
Capital assets	(574 700)	(59 224)	10.3%	(135 427)	23.6%	(194 651)	33.9%	(100 161)	36.0%	35.2%
Net Cash from/(used) Investing Activities	(574 436)	(59 224)	10.3%	(135 427)	23.6%	(194 651)	33.9%	(100 161)	36.0%	35.2%
Cash Flow from Financing Activities										
Receipts	509 841	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	506 922	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 919	-	-	-	-	-	-	-	-	-
Payments	(132 104)	-	-	(65 289)	49.4%	(65 289)	49.4%	-	-	(100.0%)
Repayment of borrowing	(132 104)	-	-	(65 289)	49.4%	(65 289)	49.4%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	377 737	-	-	(65 289)	(17.3%)	(65 289)	(17.3%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	44 986	192 196	427.2%	(181 739)	(404.0%)	10 457	23.2%	(98 999)	122.5%	83.6%
Cash/cash equivalents at the year begin:	140 989	140 989	100.0%	333 185	236.3%	140 989	100.0%	277 781	100.0%	19.9%
Cash/cash equivalents at the year end:	185 975	333 185	179.2%	151 446	81.4%	151 446	81.4%	178 782	105.9%	(15.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	19 657	32.0%	3 998	6.5%	2 682	4.4%	35 070	57.1%	61 407	22.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	61 655	69.8%	4 421	5.0%	2 193	2.5%	20 055	22.7%	88 324	32.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 610	39.5%	2 092	6.1%	1 109	3.2%	17 663	51.2%	34 473	12.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	5 192	21.1%	1 309	5.3%	994	4.0%	17 103	69.5%	24 598	9.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 734	14.4%	1 991	5.0%	1 627	4.1%	30 598	76.6%	39 950	14.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	44	5.4%	28	3.5%	23	2.9%	717	88.2%	813	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 939	9.2%	844	4.0%	615	2.9%	17 670	83.9%	21 067	7.8%	-	-	-	-
Total By Income Source	107 831	39.8%	14 682	5.4%	9 244	3.4%	138 876	51.3%	270 633	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 948	67.2%	607	8.3%	275	3.7%	1 528	20.8%	7 359	2.7%	-	-	-	-
Commercial	41 159	80.6%	1 726	3.4%	766	1.5%	7 440	14.6%	51 090	18.9%	-	-	-	-
Households	40 397	24.6%	10 337	6.3%	6 978	4.2%	106 816	64.9%	164 529	60.8%	-	-	-	-
Other	21 327	44.8%	2 012	4.2%	1 225	2.6%	23 092	48.5%	47 655	17.6%	-	-	-	-
Total By Customer Group	107 831	39.8%	14 682	5.4%	9 244	3.4%	138 876	51.3%	270 633	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	124	80.7%	14	8.9%	13	8.5%	3	1.9%	154	100.0%
Total	124	80.7%	14	8.9%	13	8.5%	3	1.9%	154	100.0%

Contact Details

Municipal Manager	Mr Jacques Carstens (acting)	021 807 4775
Financial Manager	Mr Cindy Lategan (Acting)	021 807 4624

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: STELLENBOSCH (WC024)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	1 310 077	602 281	46.0%	246 237	18.8%	848 518	64.8%	195 116	61.5%	26.2%
Property rates	284 142	288 523	101.5%	(1 388)	(.5%)	287 135	101.1%	(2 154)	99.4%	(35.6%)
Property rates - penalties and collection charges	2 855	461	16.1%	614	21.5%	1 075	37.6%	790	31.2%	(22.2%)
Service charges - electricity revenue	486 545	105 344	21.7%	129 201	26.6%	234 545	48.2%	107 480	46.6%	20.2%
Service charges - water revenue	125 481	21 694	17.3%	38 279	30.5%	59 973	47.8%	20 169	32.9%	89.8%
Service charges - sanitation revenue	73 484	62 219	84.7%	8 612	11.7%	70 832	96.4%	2 801	88.8%	207.4%
Service charges - refuse revenue	42 013	42 743	101.7%	(293)	(.7%)	42 449	101.0%	(2 130)	101.1%	(86.2%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	19 488	3 227	16.6%	3 033	15.6%	6 261	32.1%	(403)	22.9%	(853.6%)
Interest earned - external investments	36 877	9 252	25.1%	17 849	48.4%	27 101	73.5%	17 410	74.3%	2.5%
Interest earned - outstanding debtors	7 284	1 562	21.4%	1 724	23.7%	3 285	45.1%	817	77.7%	111.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	70 821	8 567	12.1%	7 289	10.3%	15 856	22.4%	4 251	11.6%	71.5%
Licences and permits	8 100	2 719	33.6%	1 926	23.8%	4 646	57.4%	1 805	46.2%	6.7%
Agency services	2 268	764	33.7%	487	21.5%	1 251	55.2%	501	49.6%	(2.8%)
Transfers recognised - operational	112 721	45 988	40.8%	34 262	30.4%	80 250	71.2%	39 248	72.3%	(12.7%)
Other own revenue	36 628	9 217	25.2%	4 643	12.7%	13 860	37.8%	4 531	35.2%	2.5%
Gains on disposal of PPE	1 370	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 380 139	227 320	16.5%	353 440	25.6%	580 760	42.1%	332 124	41.6%	6.4%
Employee related costs	397 314	89 484	22.5%	107 186	27.0%	196 671	49.5%	91 316	47.0%	17.4%
Remuneration of councillors	17 027	3 703	21.7%	3 757	22.1%	7 460	43.8%	3 611	44.5%	4.0%
Debt impairment	23 887	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	165 200	-	-	77 802	47.1%	77 802	47.1%	78 736	52.8%	(1.2%)
Finance charges	31 472	-	-	10 107	32.1%	10 107	32.1%	10 191	43.0%	(.8%)
Bulk purchases	351 285	82 258	23.4%	75 968	21.6%	158 225	45.0%	70 391	44.5%	7.9%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	17 209	2 665	15.5%	4 055	23.6%	6 720	39.1%	2 716	30.5%	49.3%
Transfers and grants	8 703	6 653	76.4%	-	-	6 653	76.4%	1 429	69.1%	(100.0%)
Other expenditure	368 043	42 557	11.6%	74 564	20.3%	117 121	31.8%	73 735	31.2%	1.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(70 062)	374 961		(107 203)		267 758		(137 008)		
Transfers recognised - capital	126 560	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	56 498	374 961		(107 203)		267 758		(137 008)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	56 498	374 961		(107 203)		267 758		(137 008)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	56 498	374 961		(107 203)		267 758		(137 008)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	56 498	374 961		(107 203)		267 758		(137 008)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	463 792	29 314	6.3%	68 599	14.8%	97 913	21.1%	56 789	23.3%	20.8%
National Government	80 106	21 534	26.9%	54 050	67.5%	75 584	94.4%	7 336	10.4%	636.8%
Provincial Government	36 430	-	-	2 264	6.2%	2 264	6.2%	2 752	14.2%	(17.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	116 536	21 534	18.5%	56 314	48.3%	77 848	66.8%	10 088	11.1%	458.2%
Borrowing	161 000	-	-	-	-	-	-	21 459	67.8%	(100.0%)
Internally generated funds	175 231	3 955	2.3%	13 712	7.8%	17 667	10.1%	20 950	10.7%	(34.5%)
Public contributions and donations	11 024	3 826	34.7%	(1 427)	(12.9%)	2 399	21.8%	4 293	63.1%	(133.2%)
Capital Expenditure Standard Classification	463 792	29 314	6.3%	68 599	14.8%	97 913	21.1%	56 789	23.3%	20.8%
Governance and Administration	29 188	2 445	8.4%	5 700	19.5%	8 146	27.9%	4 066	12.0%	40.2%
Executive & Council	35	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	880	64	7.3%	89	10.1%	153	17.4%	665	66.3%	(86.6%)
Corporate Services	28 273	2 381	8.4%	5 612	19.8%	7 992	28.3%	3 401	10.1%	65.0%
Community and Public Safety	56 090	867	1.5%	4 047	7.2%	4 914	8.8%	5 367	20.5%	(24.6%)
Community & Social Services	2 917	301	10.3%	117	4.0%	418	14.3%	91	7.7%	29.1%
Sport And Recreation	12 713	369	2.9%	577	4.5%	945	7.4%	1 425	33.7%	(59.5%)
Public Safety	2 900	15	.5%	333	11.5%	348	12.0%	266	4.1%	25.2%
Housing	37 560	182	.5%	3 021	8.0%	3 203	8.5%	3 586	21.8%	(15.7%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	52 638	1 545	2.9%	1 549	2.9%	3 094	5.9%	3 014	11.5%	(48.6%)
Planning and Development	3 077	73	2.4%	47	1.5%	120	3.9%	49	1.9%	(4.0%)
Road Transport	48 081	1 471	3.1%	1 321	2.7%	2 793	5.8%	2 852	12.2%	(53.7%)
Environmental Protection	1 480	1	.1%	180	12.2%	182	12.3%	113	10.4%	59.9%
Trading Services	325 876	24 457	7.5%	57 302	17.6%	81 759	25.1%	44 342	26.6%	29.2%
Electricity	49 590	189	.4%	1 051	2.1%	1 240	2.5%	5 533	13.8%	(81.0%)
Water	59 719	5 977	10.0%	14 742	24.7%	20 719	34.7%	14 470	23.2%	1.9%
Waste Water Management	200 567	18 207	9.1%	40 780	20.3%	58 987	29.4%	22 635	31.0%	80.2%
Waste Management	16 000	84	.5%	730	4.6%	813	5.1%	1 704	24.6%	(57.2%)
Other	-	-	-	-	-	-	-	-	64.7%	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	1 344 038	393 718	29.3%	365 337	27.2%	759 055	56.5%	1 652 621	169.3%	(77.9%)
Property rates, penalties and collection charges	281 200	83 364	29.6%	83 708	29.8%	167 073	59.4%	81 151	66.4%	3.2%
Service charges	700 832	151 255	21.6%	160 598	22.9%	311 852	44.5%	168 083	49.7%	(4.5%)
Other revenue	79 292	124 925	157.6%	16 099	20.3%	141 024	177.9%	1 352 497	2 250.4%	(98.8%)
Government - operating	110 550	-	-	74 254	67.2%	74 254	67.2%	31 893	30.5%	132.8%
Government - capital	128 731	24 405	19.0%	16 350	12.7%	40 755	31.7%	1 638	4.2%	898.2%
Interest	43 433	9 769	22.5%	14 328	33.0%	24 097	55.5%	17 359	67.5%	(17.5%)
Dividends	-	-		-		-		-		
Payments	(1 120 636)	(330 115)	29.5%	(229 367)	20.5%	(559 482)	49.9%	(1 580 289)	186.6%	(85.5%)
Suppliers and employees	(1 081 274)	(323 461)	29.9%	(219 259)	20.3%	(542 721)	50.2%	(1 567 365)	190.7%	(86.0%)
Finance charges	(31 472)	-	-	(10 108)	32.1%	(10 108)	32.1%	(10 301)	43.4%	(1.9%)
Transfers and grants	(7 891)	(6 653)	84.3%	-	-	(6 653)	84.3%	(2 623)	96.8%	(100.0%)
Net Cash from/(used) Operating Activities	223 401	63 603	28.5%	135 970	60.9%	199 573	89.3%	72 332	87.3%	88.0%
Cash Flow from Investing Activities										
Receipts	5 698	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	5 698	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(463 792)	(29 305)	6.3%	(68 599)	14.8%	(97 904)	21.1%	(47 639)	20.7%	44.0%
Capital assets	(463 792)	(29 305)	6.3%	(68 599)	14.8%	(97 904)	21.1%	(47 639)	20.7%	44.0%
Net Cash from/(used) Investing Activities	(458 093)	(29 305)	6.4%	(68 599)	15.0%	(97 904)	21.4%	(47 639)	20.7%	44.0%
Cash Flow from Financing Activities										
Receipts	162 387	28	-	-	-	28	-	(71)	.3%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	161 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 387	28	2.0%	-	-	28	2.0%	(71)	-	(100.0%)
Payments	(11 958)	-	-	(5 660)	47.3%	(5 660)	47.3%	(3 604)	51.7%	57.0%
Repayment of borrowing	(11 958)	-	-	(5 660)	47.3%	(5 660)	47.3%	(3 604)	51.7%	57.0%
Net Cash from/(used) Financing Activities	150 429	28	-	(5 660)	(3.8%)	(5 632)	(3.7%)	(3 675)	(4.1%)	54.0%
Net Increase/(Decrease) in cash held	(84 263)	34 325	(40.7%)	61 711	(73.2%)	96 036	(114.0%)	21 018	(61.4%)	193.6%
Cash/cash equivalents at the year begin:	479 989	613 808	127.9%	648 133	135.0%	613 808	127.9%	676 512	99.0%	(4.2%)
Cash/cash equivalents at the year end:	395 726	648 133	163.8%	709 844	179.4%	709 844	179.4%	697 530	152.8%	1.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 180	22.8%	1 732	3.5%	1 172	2.4%	34 986	71.3%	49 070	29.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	23 172	78.2%	1 072	3.6%	500	1.7%	4 886	16.5%	29 630	17.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 975	26.4%	1 627	4.3%	756	2.0%	25 373	67.2%	37 731	22.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	1 732	10.7%	362	2.2%	304	1.9%	13 740	85.1%	16 139	9.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 669	29.1%	575	3.0%	353	1.8%	12 888	66.1%	19 485	11.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	292	2.9%	154	1.6%	241	2.4%	9 270	93.1%	9 957	5.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	205	3.6%	70	1.2%	29	.5%	5 366	94.6%	5 670	3.4%	-	-	-	-
Total By Income Source	52 225	31.1%	5 593	3.3%	3 355	2.0%	106 510	63.5%	167 683	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 554	70.8%	83	2.3%	13	.4%	960	26.6%	3 609	2.2%	-	-	-	-
Commercial	11 727	61.4%	1 167	6.1%	242	1.3%	5 950	31.2%	19 085	11.4%	-	-	-	-
Households	25 431	21.7%	3 836	3.3%	2 580	2.2%	85 530	72.9%	117 376	70.0%	-	-	-	-
Other	12 514	45.3%	507	1.8%	521	1.9%	14 071	51.0%	27 612	16.5%	-	-	-	-
Total By Customer Group	52 225	31.1%	5 593	3.3%	3 355	2.0%	106 510	63.5%	167 683	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	23 989	100.0%	-	-	-	-	-	-	23 989	55.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	5 326	100.0%	-	-	-	-	-	-	5 326	12.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 901	100.0%	-	-	-	-	-	-	13 901	32.2%
Auditor-General	0	100.0%	-	-	-	-	-	-	0	-
Other	-	-	-	-	-	-	-	-	-	-
Total	43 215	100.0%	-	-	-	-	-	-	43 215	100.0%

Contact Details

Municipal Manager	Mr Richard Bosman(Acting)	021 808 8111
Financial Manager	Mr Marius Wust	021 808 8528

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BREEDE VALLEY (WC025)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	862 723	201 889	23.4%	212 279	24.6%	414 168	48.0%	183 150	45.9%	15.9%
Property rates	112 202	30 672	27.3%	30 288	27.0%	60 959	54.3%	25 347	53.4%	19.5%
Property rates - penalties and collection charges	885	292	33.0%	380	43.0%	672	76.0%	244	50.9%	55.7%
Service charges - electricity revenue	385 044	80 136	20.8%	89 140	23.2%	169 276	44.0%	81 236	43.2%	9.7%
Service charges - water revenue	54 159	6 302	11.6%	17 005	31.4%	23 307	43.0%	14 318	43.0%	18.8%
Service charges - sanitation revenue	58 398	12 695	21.7%	14 548	24.9%	27 244	46.7%	12 285	46.0%	18.4%
Service charges - refuse revenue	33 433	8 778	26.3%	9 063	27.1%	17 841	53.4%	8 112	50.0%	11.7%
Service charges - other	(25 784)	(3 713)	14.4%	(1 190)	4.6%	(4 903)	19.0%	(6 694)	56.4%	(82.2%)
Rental of facilities and equipment	14 655	3 733	25.5%	3 488	23.8%	7 221	49.3%	3 080	49.0%	13.3%
Interest earned - external investments	10 000	3 859	38.6%	3 656	36.6%	7 515	75.1%	1 767	48.7%	106.9%
Interest earned - outstanding debtors	2 834	899	31.7%	998	35.2%	1 896	66.9%	974	64.5%	2.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	63 320	5 645	8.9%	4 629	7.3%	10 274	16.2%	3 232	12.0%	43.2%
Licences and permits	2 987	860	28.8%	649	21.7%	1 509	50.5%	635	35.9%	2.1%
Agency services	6 942	1 165	16.8%	1 762	25.4%	2 927	42.2%	1 682	48.3%	4.8%
Transfers recognised - operational	134 048	48 508	36.2%	36 722	27.4%	85 230	63.6%	34 954	67.3%	5.1%
Other own revenue	8 539	2 058	24.1%	1 142	13.4%	3 201	37.5%	1 976	28.7%	(42.2%)
Gains on disposal of PPE	1 060	-	-	-	-	-	-	-	-	-
Operating Expenditure	913 800	200 425	21.9%	214 239	23.4%	414 665	45.4%	194 268	45.9%	10.3%
Employee related costs	270 803	58 064	21.4%	61 068	22.6%	119 132	44.0%	56 880	44.3%	7.4%
Remuneration of councillors	16 168	3 763	23.3%	3 828	23.7%	7 591	47.0%	3 633	47.2%	5.4%
Debt impairment	52 379	14 098	26.9%	13 117	25.0%	27 216	52.0%	20 503	50.0%	(36.0%)
Depreciation and asset impairment	84 095	21 569	25.6%	28 618	34.0%	50 187	59.7%	21 601	59.1%	32.5%
Finance charges	28 412	7 314	25.7%	4 613	16.2%	11 927	42.0%	5 873	42.1%	(21.5%)
Bulk purchases	275 693	65 835	23.9%	58 864	21.4%	124 699	45.2%	50 053	43.2%	17.6%
Other Materials	55 423	6 691	12.1%	15 033	27.1%	21 724	39.2%	12 167	35.4%	23.6%
Contracted services	10 243	1 543	15.1%	2 375	23.2%	3 918	38.3%	2 298	46.7%	3.4%
Transfers and grants	738	65	8.9%	5	.7%	71	9.6%	5	27.2%	-
Other expenditure	119 616	21 483	18.0%	26 713	22.3%	48 196	40.3%	21 253	52.7%	25.7%
Loss on disposal of PPE	230	-	-	4	1.9%	4	1.9%	-	-	(100.0%)
Surplus/(Deficit)	(51 077)	1 463		(1 960)		(497)		(11 117)		
Transfers recognised - capital	51 960	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	882	1 463		(1 960)		(497)		(11 117)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	882	1 463		(1 960)		(497)		(11 117)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	882	1 463		(1 960)		(497)		(11 117)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	882	1 463		(1 960)		(497)		(11 117)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	88 478	8 062	9.1%	18 517	20.9%	26 579	30.0%	15 698	22.8%	18.0%
National Government	36 885	1 459	4.0%	12 519	33.9%	13 978	37.9%	39	11.8%	32 324.7%
Provincial Government	15 075	157	1.0%	59	.4%	215	1.4%	3 203	13.3%	(98.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	51 960	1 615	3.1%	12 578	24.2%	14 193	27.3%	3 242	12.3%	288.0%
Borrowing	20 228	4 415	21.8%	3 010	14.9%	7 425	36.7%	4 985	19.8%	(39.6%)
Internally generated funds	16 291	2 032	12.5%	2 929	18.0%	4 961	30.5%	7 472	55.2%	(60.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	88 478	8 062	9.1%	18 517	20.9%	26 579	30.0%	15 698	22.8%	18.0%
Governance and Administration	14 369	1 839	12.8%	1 474	10.3%	3 313	23.1%	4 457	26.9%	(66.9%)
Executive & Council	14	-	-	1	7.4%	1	7.4%	24	22.2%	(95.6%)
Budget & Treasury Office	802	2	.2%	121	15.1%	123	15.3%	16	6.6%	670.6%
Corporate Services	13 553	1 837	13.6%	1 352	10.0%	3 189	23.5%	4 417	27.9%	(69.4%)
Community and Public Safety	14 852	3	-	1 583	10.7%	1 586	10.7%	3 856	26.1%	(58.9%)
Community & Social Services	3 030	-	-	17	.6%	17	.6%	3 425	80.4%	(99.5%)
Sport And Recreation	2 967	-	-	-	-	-	-	342	5.2%	(100.0%)
Public Safety	8 856	3	-	1 567	17.7%	1 570	17.7%	89	3.9%	1 662.1%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 861	1 458	30.0%	1 052	21.6%	2 509	51.6%	2 747	53.4%	(61.7%)
Planning and Development	-	-	-	-	-	-	-	35	97.4%	(100.0%)
Road Transport	4 861	1 458	30.0%	1 052	21.6%	2 509	51.6%	2 712	53.4%	(61.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	54 395	4 762	8.8%	14 408	26.5%	19 170	35.2%	4 639	13.0%	210.6%
Electricity	3 857	1 144	29.7%	823	21.3%	1 966	51.0%	891	4.0%	(7.6%)
Water	17 761	1 827	10.3%	2 309	13.0%	4 136	23.3%	2 995	27.3%	(22.9%)
Waste Water Management	28 981	1 792	6.2%	11 207	38.7%	12 999	44.9%	199	2.4%	5 529.9%
Waste Management	3 797	-	-	69	1.8%	69	1.8%	554	12.4%	(87.6%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget	2016/17 First Quarter		2016/17 Second Quarter		2016/17 Year to Date		2015/16 Second Quarter		Q2 of 2015/16 to Q2 of 2016/17
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	862 708	261 997	30.4%	258 722	30.0%	520 720	60.4%	210 854	55.7%	22.7%
Property rates, penalties and collection charges	108 599	21 558	19.9%	24 929	23.0%	46 487	42.8%	18 792	43.2%	32.7%
Service charges	501 522	129 059	25.7%	123 991	24.7%	253 050	50.5%	112 512	49.1%	10.2%
Other revenue	53 745	52 786	98.2%	37 441	69.7%	90 227	167.9%	30 745	161.8%	21.8%
Government - operating	134 048	48 508	36.2%	36 842	27.5%	85 350	63.7%	35 142	67.4%	4.8%
Government - capital	51 960	5 329	10.3%	30 866	59.4%	36 195	69.7%	11 283	27.0%	173.6%
Interest	12 834	4 758	37.1%	4 653	36.3%	9 411	73.3%	2 380	49.2%	95.5%
Dividends	-	-		-		-		-		
Payments	(777 148)	(236 468)	30.4%	(197 790)	25.5%	(434 258)	55.9%	(170 578)	57.4%	16.0%
Suppliers and employees	(748 177)	(222 777)	29.8%	(197 784)	26.4%	(420 561)	56.2%	(170 572)	58.0%	16.0%
Finance charges	(28 233)	(13 626)	48.3%	-	-	(13 626)	48.3%	-	44.8%	-
Transfers and grants	(738)	(65)	8.9%	(5)	.7%	(71)	9.6%	(5)	27.2%	-
Net Cash from/(used) Operating Activities	85 560	25 529	29.8%	60 933	71.2%	86 462	101.1%	40 277	44.3%	51.3%
Cash Flow from Investing Activities										
Receipts	50	26	51.3%	(0)	(.5%)	25	50.8%	20	(1.4%)	(101.2%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	50	26	51.3%	(0)	(.5%)	25	50.8%	20	(1.4%)	(101.2%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(88 478)	(8 062)	9.1%	(18 517)	20.9%	(26 579)	30.0%	(15 698)	22.8%	18.0%
Capital assets	(88 478)	(8 062)	9.1%	(18 517)	20.9%	(26 579)	30.0%	(15 698)	22.8%	18.0%
Net Cash from/(used) Investing Activities	(88 428)	(8 037)	9.1%	(18 517)	20.9%	(26 554)	30.0%	(15 678)	22.8%	18.1%
Cash Flow from Financing Activities										
Receipts	250	47	18.8%	37	14.9%	84	33.7%	58	.2%	(35.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	250	47	18.8%	37	14.9%	84	33.7%	58	56.4%	(35.5%)
Payments	(21 924)	(13 859)	63.2%	-	-	(13 859)	63.2%	-	48.0%	-
Repayment of borrowing	(21 924)	(13 859)	63.2%	-	-	(13 859)	63.2%	-	48.0%	-
Net Cash from/(used) Financing Activities	(21 674)	(13 812)	63.7%	37	(.2%)	(13 775)	63.6%	58	(33.8%)	(35.5%)
Net Increase/(Decrease) in cash held	(24 542)	3 681	(15.0%)	42 453	(173.0%)	46 133	(188.0%)	24 657	(3.1%)	72.2%
Cash/cash equivalents at the year begin:	134 594	167 631	124.5%	171 311	127.3%	167 631	124.5%	112 617	144.1%	52.1%
Cash/cash equivalents at the year end:	110 053	171 311	155.7%	213 764	194.2%	213 764	194.2%	137 274	163.2%	55.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 986	61.3%	20	.1%	681	3.5%	6 864	35.1%	19 551	14.7%	-	-	6 596	33.0%
Trade and Other Receivables from Exchange Transactions - Electric	25 016	90.5%	14	.1%	593	2.1%	2 027	7.3%	27 650	20.8%	-	-	1 356	4.0%
Receivables from Non-exchange Transactions - Property Rates	10 187	38.1%	16	.1%	618	2.3%	15 930	59.5%	26 752	20.1%	-	-	10 640	39.0%
Receivables from Exchange Transactions - Waste Water Managem	9 931	40.5%	25	.1%	982	4.0%	13 562	55.4%	24 500	18.4%	-	-	13 088	53.0%
Receivables from Exchange Transactions - Waste Management	5 937	39.1%	15	.1%	595	3.9%	8 636	56.9%	15 184	11.4%	-	-	4 581	30.0%
Receivables from Exchange Transactions - Property Rental Debtors	1 469	27.7%	25	.5%	208	3.9%	3 598	67.9%	5 301	4.0%	-	-	3 306	62.0%
Interest on Arrear Debtor Accounts	1 749	19.4%	8	.1%	36	.4%	7 228	80.1%	9 021	6.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 975)	(39.9%)	12	.2%	296	6.0%	6 616	133.7%	4 949	3.7%	-	-	8 713	176.0%
Total By Income Source	64 301	48.4%	136	.1%	4 009	3.0%	64 462	48.5%	132 908	100.0%	-	-	48 280	36.0%
Debtors Age Analysis By Customer Group														
Organs of State	4 171	59.2%	0	-	307	4.4%	2 571	36.5%	7 049	5.3%	-	-	-	-
Commercial	11 823	82.4%	10	.1%	142	1.0%	2 381	16.6%	14 356	10.8%	-	-	-	-
Households	40 830	43.7%	116	.1%	3 087	3.3%	49 323	52.8%	93 355	70.2%	-	-	48 280	51.0%
Other	7 477	41.2%	10	.1%	474	2.6%	10 188	56.1%	18 149	13.7%	-	-	-	-
Total By Customer Group	64 301	48.4%	136	.1%	4 009	3.0%	64 462	48.5%	132 908	100.0%	-	-	48 280	36.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	18 741	100.0%	-	-	-	-	-	-	18 741	25.1%
Bulk Water	193	100.0%	-	-	-	-	-	-	193	.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	2 619	100.0%	-	-	-	-	-	-	2 619	3.5%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	42 584	100.0%	-	-	-	-	-	-	42 584	57.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	10 468	100.0%	-	-	-	-	-	-	10 468	14.0%
Total	74 604	100.0%	-	-	-	-	-	-	74 604	100.0%

Contact Details

Municipal Manager	Mr D McThomas (Daviv Acting)	023 348 2600
Financial Manager	D McThomas	023 348 4994

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LANGEBERG (WC026)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	622 762	155 417	25.0%	122 567	19.7%	277 985	44.6%	120 267	49.3%	1.9%
Property rates	43 064	43 179	100.3%	(420)	(1.0%)	42 759	99.3%	(717)	103.4%	(41.4%)
Property rates - penalties and collection charges	521	65	12.6%	127	24.4%	192	36.9%	82	25.2%	54.0%
Service charges - electricity revenue	324 765	60 829	18.7%	75 913	23.4%	136 742	42.1%	65 929	38.3%	15.1%
Service charges - water revenue	42 139	6 048	14.4%	7 136	16.9%	13 184	31.3%	7 811	34.7%	(8.6%)
Service charges - sanitation revenue	15 635	4 440	28.4%	4 369	27.9%	8 809	56.3%	4 774	74.1%	(8.5%)
Service charges - refuse revenue	14 422	3 386	23.5%	3 332	23.1%	6 719	46.6%	3 626	64.5%	(8.1%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 917	564	19.3%	781	26.8%	1 345	46.1%	735	47.2%	6.3%
Interest earned - external investments	4 609	1 235	26.8%	1 436	31.2%	2 671	58.0%	888	62.3%	61.7%
Interest earned - outstanding debtors	1 692	419	24.7%	400	23.6%	819	48.4%	388	34.8%	3.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	20 107	882	4.4%	861	4.3%	1 743	8.7%	1 240	15.6%	(30.5%)
Licences and permits	1 839	272	14.8%	158	8.6%	430	23.4%	240	31.8%	(34.3%)
Agency services	3 056	191	6.3%	165	5.4%	356	11.7%	147	12.1%	12.4%
Transfers recognised - operational	122 459	28 609	23.4%	23 428	19.1%	52 037	42.5%	31 506	75.5%	(25.6%)
Other own revenue	25 537	5 298	20.7%	4 882	19.1%	10 180	39.9%	3 617	42.3%	35.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	644 316	133 550	20.7%	136 598	21.2%	270 149	41.9%	133 459	45.7%	2.4%
Employee related costs	173 828	39 303	22.6%	36 430	21.0%	75 733	43.6%	33 605	44.6%	8.4%
Remuneration of councillors	9 471	2 060	21.7%	2 216	23.4%	4 276	45.2%	2 007	46.3%	10.4%
Debt impairment	26 408	6 602	25.0%	6 602	25.0%	13 204	50.0%	4 193	50.0%	57.5%
Depreciation and asset impairment	27 548	-	-	11 155	40.5%	11 155	40.5%	10 879	50.0%	2.5%
Finance charges	7 945	1 788	22.5%	1 847	23.2%	3 635	45.8%	1 906	42.1%	(3.1%)
Bulk purchases	258 736	66 833	25.8%	61 339	23.7%	128 171	49.5%	53 503	46.5%	14.6%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	2 192	441	20.1%	398	18.1%	839	38.3%	422	37.9%	(5.8%)
Transfers and grants	134	-	-	133	98.8%	133	98.8%	125	99.4%	6.0%
Other expenditure	138 053	16 523	12.0%	16 480	11.9%	33 003	23.9%	26 819	43.9%	(38.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(21 555)	21 867		(14 031)		7 836		(13 192)		
Transfers recognised - capital	21 820	7 212	33.1%	4 680	21.5%	11 893	54.5%	3 880	26.6%	20.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	265	29 079		(9 350)		19 729		(9 312)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	265	29 079		(9 350)		19 729		(9 312)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	265	29 079		(9 350)		19 729		(9 312)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	265	29 079		(9 350)		19 729		(9 312)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	53 236	9 793	18.4%	8 166	15.3%	17 960	33.7%	7 017	32.7%	16.4%
National Government	19 477	7 186	36.9%	2 862	14.7%	10 048	51.6%	3 800	28.8%	(24.7%)
Provincial Government	2 343	527	22.5%	3 129	133.5%	3 656	156.0%	89	5.9%	3 396.5%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 820	7 713	35.3%	5 991	27.5%	13 704	62.8%	3 890	26.8%	54.0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	31 416	2 081	6.6%	2 175	6.9%	4 256	13.5%	3 127	40.4%	(30.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	53 236	9 793	18.4%	8 166	15.3%	17 960	33.7%	7 017	32.7%	16.4%
Governance and Administration	4 130	272	6.6%	449	10.9%	721	17.5%	239	16.8%	87.8%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	4 130	272	6.6%	449	10.9%	721	17.5%	239	16.8%	87.8%
Community and Public Safety	6 760	586	8.7%	3 268	48.3%	3 854	57.0%	255	20.7%	1 182.0%
Community & Social Services	5 318	586	11.0%	3 268	61.5%	3 854	72.5%	174	6.1%	1 775.2%
Sport And Recreation	682	-	-	-	-	-	-	-	-	-
Public Safety	760	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	81	60.3%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 351	2	-	312	2.3%	315	2.4%	1 761	24.9%	(82.3%)
Planning and Development	11 303	-	-	312	2.8%	312	2.8%	-	-	(100.0%)
Road Transport	1 000	2	.2%	-	-	2	.2%	1 663	26.0%	(100.0%)
Environmental Protection	1 048	-	-	-	-	-	-	97	11.5%	(100.0%)
Trading Services	28 995	8 934	30.8%	4 137	14.3%	13 070	45.1%	4 762	39.1%	(13.1%)
Electricity	4 622	350	7.6%	1 362	29.5%	1 713	37.1%	264	8.8%	416.1%
Water	7 285	-	-	307	4.2%	307	4.2%	3	.1%	11 558.9%
Waste Water Management	8 876	5 564	62.7%	2	-	5 566	62.7%	4 496	131.0%	(99.9%)
Waste Management	8 212	3 019	36.8%	2 465	30.0%	5 484	66.8%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	613 753	166 287	27.1%	154 952	25.2%	321 239	52.3%	149 830	54.3%	3.4%
Property rates, penalties and collection charges	42 253	15 007	35.5%	10 030	23.7%	25 036	59.3%	8 749	57.5%	14.6%
Service charges	384 831	98 962	25.7%	97 150	25.2%	196 112	51.0%	85 895	45.2%	13.1%
Other revenue	36 140	13 261	36.7%	13 638	37.7%	26 899	74.4%	12 486	78.7%	9.2%
Government - operating	122 459	31 871	26.0%	23 833	19.5%	55 704	45.5%	21 994	71.4%	8.4%
Government - capital	21 820	6 273	28.7%	9 460	43.4%	15 733	72.1%	20 282	121.0%	(53.4%)
Interest	6 249	914	14.6%	841	13.5%	1 755	28.1%	424	14.0%	98.4%
Dividends	-	-		-		-		-		
Payments	(536 475)	(171 371)	31.9%	(137 143)	25.6%	(308 514)	57.5%	(130 797)	55.1%	4.9%
Suppliers and employees	(528 395)	(170 539)	32.3%	(136 527)	25.8%	(307 066)	58.1%	(130 087)	55.1%	5.0%
Finance charges	(7 945)	(831)	10.5%	(484)	6.1%	(1 315)	16.6%	(585)	52.4%	(17.3%)
Transfers and grants	(134)	-	-	(133)	98.8%	(133)	98.8%	(125)	-	6.0%
Net Cash from/(used) Operating Activities	77 278	(5 084)	(6.6%)	17 809	23.0%	12 726	16.5%	19 033	46.9%	(6.4%)
Cash Flow from Investing Activities										
Receipts	550	1 879	341.6%	376	68.4%	2 255	410.0%	190	25.8%	98.4%
Proceeds on disposal of PPE	-	125	-	13	-	138	-	33	-	(62.5%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	550	1 753	318.8%	364	66.1%	2 117	384.9%	156	16.7%	132.8%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(53 236)	(8 170)	15.3%	(7 355)	13.8%	(15 524)	29.2%	(6 433)	30.5%	14.3%
Capital assets	(53 236)	(8 170)	15.3%	(7 355)	13.8%	(15 524)	29.2%	(6 433)	30.5%	14.3%
Net Cash from/(used) Investing Activities	(52 686)	(6 291)	11.9%	(6 978)	13.2%	(13 269)	25.2%	(6 243)	30.7%	11.8%
Cash Flow from Financing Activities										
Receipts	22	363	1 637.6%	161	723.8%	524	2 361.4%	670	200.8%	(76.1%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	22	363	1 637.6%	161	723.8%	524	2 361.4%	670	200.8%	(76.1%)
Payments	(7 931)	(847)	10.7%	(942)	11.9%	(1 789)	22.6%	(848)	59.3%	11.0%
Repayment of borrowing	(7 931)	(847)	10.7%	(942)	11.9%	(1 789)	22.6%	(848)	59.3%	11.0%
Net Cash from/(used) Financing Activities	(7 909)	(484)	6.1%	(781)	9.9%	(1 265)	16.0%	(178)	32.5%	339.0%
Net Increase/(Decrease) in cash held	16 683	(11 859)	(71.1%)	10 050	60.2%	(1 809)	(10.8%)	12 612	545.2%	(20.3%)
Cash/cash equivalents at the year begin:	85 946	103 610	120.6%	91 752	106.8%	103 610	120.6%	79 166	122.8%	15.9%
Cash/cash equivalents at the year end:	102 629	91 752	89.4%	101 801	99.2%	101 801	99.2%	91 778	133.1%	10.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 517	33.0%	534	7.0%	359	4.7%	4 213	55.3%	7 623	11.3%	-	-	1 312	17.0%
Trade and Other Receivables from Exchange Transactions - Electric	24 858	90.7%	257	.9%	117	.4%	2 179	7.9%	27 411	40.7%	-	-	1 836	6.0%
Receivables from Non-exchange Transactions - Property Rates	2 188	20.9%	246	2.4%	154	1.5%	7 892	75.3%	10 481	15.6%	-	-	2 144	20.0%
Receivables from Exchange Transactions - Waste Water Managem	1 921	28.0%	371	5.4%	241	3.5%	4 333	63.1%	6 867	10.2%	-	-	1 814	26.0%
Receivables from Exchange Transactions - Waste Management	1 498	28.8%	287	5.5%	187	3.6%	3 236	62.1%	5 207	7.7%	-	-	1 300	25.0%
Receivables from Exchange Transactions - Property Rental Debtors	84	7.6%	70	6.4%	16	1.5%	928	84.6%	1 098	1.6%	-	-	593	54.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 033	12.0%	302	3.5%	278	3.2%	7 001	81.3%	8 615	12.8%	-	-	4 691	54.0%
Total By Income Source	34 099	50.7%	2 067	3.1%	1 352	2.0%	29 782	44.3%	67 300	100.0%	-	-	13 691	20.0%
Debtors Age Analysis By Customer Group														
Organs of State	697	45.1%	36	2.4%	24	1.5%	786	51.0%	1 543	2.3%	-	-	278	18.0%
Commercial	6 729	76.3%	101	1.1%	47	.5%	1 947	22.1%	8 824	13.1%	-	-	1 182	13.0%
Households	9 968	27.3%	1 782	4.9%	1 216	3.3%	23 517	64.5%	36 483	54.2%	-	-	10 236	28.0%
Other	16 704	81.7%	148	.7%	64	.3%	3 533	17.3%	20 450	30.4%	-	-	1 995	9.0%
Total By Customer Group	34 099	50.7%	2 067	3.1%	1 352	2.0%	29 782	44.3%	67 300	100.0%	-	-	13 691	20.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	25 864	100.0%	-	-	-	-	-	-	25 864	95.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	428	37.1%	705	61.2%	19	1.7%	-	-	1 152	4.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	26 292	97.3%	705	2.6%	19	.1%	-	-	27 016	100.0%

Contact Details

Municipal Manager	Mr Soyisile Andreas Mokweni	023 615 8000
Financial Manager	Mr B Brown	023 615 8031

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE WINELANDS DM (DC2)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	389 480	110 637	28.4%	106 481	27.3%	217 118	55.7%	104 906	64.1%	1.5%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	170	(202)	(118.6%)	220	129.3%	18	10.7%	-	-	(100.0%)
Rental of facilities and equipment	132	26	19.5%	31	23.7%	57	43.2%	31	42.0%	(.3%)
Interest earned - external investments	40 188	2 777	6.9%	6 605	16.4%	9 383	23.3%	4 736	22.0%	39.5%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	2	-	2	-	-	-	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	115 317	13 996	12.1%	22 307	19.3%	36 303	31.5%	26 883	56.4%	(17.0%)
Transfers recognised - operational	232 244	93 768	40.4%	77 098	33.2%	170 866	73.6%	72 940	74.1%	5.7%
Other own revenue	1 429	272	19.0%	217	15.2%	489	34.2%	316	65.7%	(31.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	389 480	64 655	16.6%	99 245	25.5%	163 901	42.1%	84 423	41.4%	17.6%
Employee related costs	188 210	38 355	20.4%	50 458	26.8%	88 813	47.2%	40 976	42.2%	23.1%
Remuneration of councillors	11 587	2 318	20.0%	2 701	23.3%	5 019	43.3%	2 558	42.8%	5.6%
Debt impairment	126	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 313	-	-	5 004	53.7%	5 004	53.7%	2 440	61.2%	105.1%
Finance charges	34	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	179 791	23 982	13.3%	41 083	22.9%	65 065	36.2%	38 449	39.8%	6.8%
Loss on disposal of PPE	419	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	45 982		7 235		53 217		20 483		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	45 982		7 235		53 217		20 483		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	45 982		7 235		53 217		20 483		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	45 982		7 235		53 217		20 483		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	45 982		7 235		53 217		20 483		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	18 494	1 006	5.4%	6 503	35.2%	7 509	40.6%	1 412	11.0%	360.7%
National Government	-	-	-	-	-	-	-	76	-	(100.0%)
Provincial Government	1 645	5	.3%	180	10.9%	185	11.2%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	1 645	5	.3%	180	10.9%	185	11.2%	76	19.3%	136.7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 849	1 001	5.9%	6 323	37.5%	7 324	43.5%	1 336	10.4%	373.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	18 494	1 006	5.4%	6 503	35.2%	7 509	40.6%	1 412	11.0%	360.7%
Governance and Administration	10 851	472	4.3%	3 777	34.8%	4 249	39.2%	1 048	12.4%	260.5%
Executive & Council	4	-	-	-	-	-	-	-	79.3%	-
Budget & Treasury Office	203	-	-	31	15.1%	31	15.1%	18	.6%	72.9%
Corporate Services	10 644	472	4.4%	3 746	35.2%	4 218	39.6%	1 030	17.8%	263.8%
Community and Public Safety	5 989	529	8.8%	2 541	42.4%	3 070	51.3%	253	5.8%	903.8%
Community & Social Services	15	-	-	5	34.1%	5	34.1%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	5 949	529	8.9%	2 528	42.5%	3 057	51.4%	241	5.5%	950.5%
Housing	-	-	-	-	-	-	-	-	-	-
Health	25	-	-	8	32.8%	8	32.8%	13	77.4%	(35.4%)
Economic and Environmental Services	1 655	5	.3%	185	11.2%	190	11.5%	111	21.8%	66.5%
Planning and Development	-	-	-	-	-	-	-	35	100.0%	(100.0%)
Road Transport	1 655	5	.3%	185	11.2%	190	11.5%	76	19.3%	143.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	389 480	120 193	30.9%	102 303	26.3%	222 496	57.1%	110 459	67.9%	(7.4%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	170	-	-	18	10.7%	18	10.7%	-	34.8%	(100.0%)
Other revenue	116 878	23 648	20.2%	20 065	17.2%	43 713	37.4%	33 922	68.7%	(40.9%)
Government - operating	232 244	93 768	40.4%	75 615	32.6%	169 383	72.9%	72 970	74.6%	3.6%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	40 188	2 777	6.9%	6 605	16.4%	9 383	23.3%	3 567	22.4%	85.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(380 041)	(67 466)	17.8%	(91 035)	24.0%	(158 501)	41.7%	(85 120)	42.5%	6.9%
Suppliers and employees	(380 007)	(67 466)	17.8%	(91 035)	24.0%	(158 501)	41.7%	(73 666)	39.3%	23.6%
Finance charges	(34)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	(11 454)	-	(100.0%)
Net Cash from/(used) Operating Activities	9 439	52 727	558.6%	11 269	119.4%	63 996	678.0%	25 339	1 420.1%	(55.5%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(18 494)	(1 006)	5.4%	(6 503)	35.2%	(7 509)	40.6%	(1 412)	11.0%	360.6%
Capital assets	(18 494)	(1 006)	5.4%	(6 503)	35.2%	(7 509)	40.6%	(1 412)	11.0%	360.6%
Net Cash from/(used) Investing Activities	(18 494)	(1 006)	5.4%	(6 503)	35.2%	(7 509)	40.6%	(1 412)	11.0%	360.6%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(9 055)	51 721	(571.2%)	4 766	(52.6%)	56 487	(623.8%)	23 927	(821.4%)	(80.1%)
Cash/cash equivalents at the year begin:	494 039	569 984	115.4%	621 705	125.8%	569 984	115.4%	574 175	100.0%	8.3%
Cash/cash equivalents at the year end:	484 984	621 705	128.2%	626 471	129.2%	626 471	129.2%	598 102	121.4%	4.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	50	2.2%	9	.4%	11	.5%	2 223	96.9%	2 293	100.0%	-	-	-	-
Total By Income Source	50	2.2%	9	.4%	11	.5%	2 223	96.9%	2 293	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	50	2.2%	9	.4%	11	.5%	2 223	96.9%	2 293	100.0%	-	-	-	-
Total By Customer Group	50	2.2%	9	.4%	11	.5%	2 223	96.9%	2 293	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	112	100.0%	-	-	-	-	-	-	112	100.0%
Total	112	100.0%	-	-	-	-	-	-	112	100.0%

Contact Details

Municipal Manager	Mr Michael Mgajo	021 888 5130
Financial Manager	Ms Fiona Du Raan-Groenewald	021 888 5277

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: THEEWATERSKLOOF (WC031)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	446 305	133 500	29.9%	102 117	22.9%	235 617	52.8%	105 499	54.8%	(3.2%)
Property rates	83 766	43 899	52.4%	13 284	15.9%	57 183	68.3%	11 593	68.8%	14.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	78 184	22 593	28.9%	18 800	24.0%	41 393	52.9%	18 642	51.5%	.8%
Service charges - water revenue	49 219	13 372	27.2%	15 090	30.7%	28 462	57.8%	12 024	38.7%	25.5%
Service charges - sanitation revenue	24 572	5 726	23.3%	4 863	19.8%	10 589	43.1%	5 423	52.4%	(10.3%)
Service charges - refuse revenue	27 394	6 870	25.1%	6 815	24.9%	13 685	50.0%	6 515	50.5%	4.6%
Service charges - other	369	(1 740)	(470.9%)	(692)	(187.2%)	(2 432)	(658.2%)	(1 228)	(392.2%)	(43.7%)
Rental of facilities and equipment	1 623	334	20.6%	585	36.0%	919	56.6%	500	44.6%	16.9%
Interest earned - external investments	5 000	1 371	27.4%	1 590	31.8%	2 961	59.2%	1 526	95.1%	4.2%
Interest earned - outstanding debtors	7 212	2 284	31.7%	2 227	30.9%	4 511	62.5%	1 815	51.4%	22.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	27 045	1 124	4.2%	856	3.2%	1 979	7.3%	1 565	20.0%	(45.3%)
Licences and permits	2 598	459	17.7%	438	16.8%	896	34.5%	584	44.6%	(25.1%)
Agency services	2 814	694	24.7%	706	25.1%	1 400	49.7%	704	52.5%	.3%
Transfers recognised - operational	130 563	33 777	25.9%	31 175	23.9%	64 952	49.7%	42 794	60.3%	(27.2%)
Other own revenue	3 564	2 738	76.8%	6 381	179.1%	9 119	255.9%	3 040	119.3%	109.9%
Gains on disposal of PPE	2 382	-	-	-	-	-	-	-	-	-
Operating Expenditure	468 448	86 567	18.5%	110 466	23.6%	197 033	42.1%	109 593	43.4%	.8%
Employee related costs	171 730	38 651	22.5%	40 689	23.7%	79 341	46.2%	36 131	46.1%	12.6%
Remuneration of councillors	10 990	2 259	20.6%	2 503	22.8%	4 762	43.3%	2 153	40.2%	16.3%
Debt impairment	43 654	10 913	25.0%	10 913	25.0%	21 827	50.0%	7 936	50.0%	37.5%
Depreciation and asset impairment	27 263	-	-	13 631	50.0%	13 631	50.0%	7 510	27.7%	81.5%
Finance charges	12 762	2 245	17.6%	2 299	18.0%	4 544	35.6%	3 327	42.3%	(30.9%)
Bulk purchases	67 129	15 889	23.7%	14 951	22.3%	30 841	45.9%	14 217	45.0%	5.2%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	23 320	2 807	12.0%	3 987	17.1%	6 794	29.1%	4 394	27.8%	(9.3%)
Transfers and grants	1 500	373	24.9%	791	52.7%	1 164	77.6%	459	74.7%	72.2%
Other expenditure	110 101	13 428	12.2%	20 700	18.8%	34 128	31.0%	33 465	44.2%	(38.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(22 143)	46 933		(8 349)		38 584		(4 095)		
Transfers recognised - capital	34 366	3 309	9.6%	9 888	28.8%	13 198	38.4%	7 187	32.2%	37.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	12 222	50 242		1 539		51 782		3 092		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	12 222	50 242		1 539		51 782		3 092		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12 222	50 242		1 539		51 782		3 092		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 222	50 242		1 539		51 782		3 092		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	58 031	8 314	14.3%	15 026	25.9%	23 340	40.2%	12 562	31.5%	19.6%
National Government	27 153	2 726	10.0%	10 238	37.7%	12 964	47.7%	4 867	30.5%	110.4%
Provincial Government	7 213	542	7.5%	1	-	543	7.5%	2 310	37.8%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 366	3 268	9.5%	10 239	29.8%	13 507	39.3%	7 177	32.2%	42.7%
Borrowing	11 359	3 680	32.4%	2 124	18.7%	5 804	51.1%	1 735	23.7%	22.4%
Internally generated funds	12 307	1 366	11.1%	2 662	21.6%	4 028	32.7%	3 650	37.5%	(27.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	58 031	8 314	14.3%	15 026	25.9%	23 340	40.2%	12 562	31.5%	19.6%
Governance and Administration	2 681	1 022	38.1%	266	9.9%	1 288	48.1%	1 457	34.2%	(81.7%)
Executive & Council	1 798	28	1.6%	226	12.6%	254	14.1%	434	32.8%	(48.0%)
Budget & Treasury Office	40	4	10.5%	-	-	4	10.5%	2	4.1%	(100.0%)
Corporate Services	843	990	117.4%	40	4.8%	1 030	122.2%	1 022	35.3%	(96.1%)
Community and Public Safety	8 949	855	9.6%	100	1.1%	955	10.7%	2 358	33.5%	(95.8%)
Community & Social Services	826	2	.2%	4	.5%	6	.7%	3	1.2%	37.5%
Sport And Recreation	750	312	41.5%	80	10.7%	392	52.2%	37	4.6%	118.9%
Public Safety	160	-	-	15	9.5%	15	9.5%	8	4.4%	86.5%
Housing	7 213	542	7.5%	1	-	543	7.5%	2 310	37.8%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 526	195	12.8%	232	15.2%	427	28.0%	174	4.2%	33.2%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	1 526	195	12.8%	232	15.2%	427	28.0%	174	4.6%	33.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	44 875	6 242	13.9%	14 427	32.1%	20 669	46.1%	8 572	33.5%	68.3%
Electricity	11 743	751	6.4%	6 232	53.1%	6 984	59.5%	2 534	23.0%	145.9%
Water	8 616	2 600	30.2%	1 090	12.7%	3 690	42.8%	297	19.2%	267.4%
Waste Water Management	21 130	2 118	10.0%	5 880	27.8%	7 998	37.9%	5 632	45.7%	4.4%
Waste Management	3 386	772	22.8%	1 225	36.2%	1 996	59.0%	110	3.7%	1 014.6%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	431 140	141 761	32.9%	137 336	31.9%	279 097	64.7%	150 755	72.1%	(8.9%)
Property rates, penalties and collection charges	79 564	33 660	42.3%	19 194	24.1%	52 855	66.4%	16 111	72.8%	19.1%
Service charges	159 063	46 011	28.9%	41 958	26.4%	87 969	55.3%	40 174	54.5%	4.4%
Other revenue	17 662	19 721	111.7%	22 786	129.0%	42 508	240.7%	49 415	266.7%	(53.9%)
Government - operating	130 563	31 256	23.9%	25 398	19.5%	56 654	43.4%	25 554	40.2%	(.6%)
Government - capital	34 366	10 660	31.0%	27 290	79.4%	37 950	110.4%	18 638	133.2%	46.4%
Interest	9 923	452	4.6%	709	7.1%	1 161	11.7%	864	13.1%	(17.9%)
Dividends	-	-		-		-		-		
Payments	(396 004)	(112 190)	28.3%	(112 445)	28.4%	(224 635)	56.7%	(147 626)	67.9%	(23.8%)
Suppliers and employees	(383 043)	(109 760)	28.7%	(109 747)	28.7%	(219 507)	57.3%	(143 998)	68.7%	(23.8%)
Finance charges	(11 462)	(2 245)	19.6%	(2 299)	20.1%	(4 544)	39.6%	(3 327)	46.9%	(30.9%)
Transfers and grants	(1 500)	(185)	12.3%	(399)	26.6%	(584)	38.9%	(302)	45.3%	32.0%
Net Cash from/(used) Operating Activities	35 136	29 571	84.2%	24 891	70.8%	54 462	155.0%	3 129	110.2%	695.5%
Cash Flow from Investing Activities										
Receipts	(7 457)	47	(.6%)	164	(2.2%)	211	(2.8%)	70	10.2%	132.7%
Proceeds on disposal of PPE	2 382	-	-	110	4.6%	110	4.6%	28	5.6%	291.4%
Decrease in non-current debtors	(7)	0	(3.6%)	0	(7.2%)	1	(10.8%)	0	-	33.6%
Decrease in other non-current receivables	-	47	-	54	-	101	-	42	-	28.1%
Decrease (increase) in non-current investments	(9 832)	-	-	-	-	-	-	-	-	-
Payments	(58 031)	(8 314)	14.3%	(15 026)	25.9%	(23 340)	40.2%	(12 562)	31.5%	19.6%
Capital assets	(58 031)	(8 314)	14.3%	(15 026)	25.9%	(23 340)	40.2%	(12 562)	31.5%	19.6%
Net Cash from/(used) Investing Activities	(65 488)	(8 267)	12.6%	(14 862)	22.7%	(23 128)	35.3%	(12 492)	32.3%	19.0%
Cash Flow from Financing Activities										
Receipts	11 607	103	.9%	183	1.6%	285	2.5%	110	2.9%	65.5%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	11 359	-	-	-	-	-	-	-	.3%	-
Increase (decrease) in consumer deposits	248	103	41.5%	183	73.8%	285	115.3%	110	134.7%	65.5%
Payments	(7 626)	(1 062)	13.9%	(1 528)	20.0%	(2 589)	34.0%	(2 328)	52.7%	(34.4%)
Repayment of borrowing	(7 626)	(1 062)	13.9%	(1 528)	20.0%	(2 589)	34.0%	(2 328)	52.7%	(34.4%)
Net Cash from/(used) Financing Activities	3 981	(959)	(24.1%)	(1 345)	(33.8%)	(2 304)	(57.9%)	(2 217)	(69.2%)	(39.3%)
Net Increase/(Decrease) in cash held	(26 372)	20 345	(77.1%)	8 684	(32.9%)	29 029	(110.1%)	(11 580)	(188.0%)	(175.0%)
Cash/cash equivalents at the year begin:	50 928	67 168	131.9%	87 514	171.8%	67 168	131.9%	113 275	224.6%	(22.7%)
Cash/cash equivalents at the year end:	24 556	87 514	356.4%	96 198	391.7%	96 198	391.7%	101 695	453.7%	(5.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 756	21.6%	1 713	5.5%	1 064	3.4%	21 753	69.5%	31 285	19.9%	-	-	21 753	69.0%
Trade and Other Receivables from Exchange Transactions - Electric	3 117	66.6%	890	19.0%	193	4.1%	478	10.2%	4 678	3.0%	-	-	478	10.0%
Receivables from Non-exchange Transactions - Property Rates	717	2.6%	1 578	5.7%	1 332	4.8%	24 011	86.9%	27 638	17.6%	-	-	44 679	161.0%
Receivables from Exchange Transactions - Waste Water Managem	1 661	6.7%	1 316	5.3%	947	3.8%	20 816	84.1%	24 740	15.7%	-	-	20 816	84.0%
Receivables from Exchange Transactions - Waste Management	2 636	8.5%	1 492	4.8%	1 284	4.1%	25 560	82.5%	30 973	19.7%	-	-	25 560	82.0%
Receivables from Exchange Transactions - Property Rental Debtors	(12)	101.8%	-	-	-	-	0	(1.8%)	(11)	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	27 763	100.0%	27 763	17.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 934)	(19.2%)	213	2.1%	150	1.5%	11 640	115.6%	10 068	6.4%	-	-	11 640	115.0%
Total By Income Source	12 942	8.2%	7 202	4.6%	4 970	3.2%	132 020	84.0%	157 134	100.0%	-	-	124 926	79.0%
Debtors Age Analysis By Customer Group														
Organs of State	(264)	(7.5%)	312	8.9%	177	5.1%	3 279	93.6%	3 504	2.2%	-	-	-	-
Commercial	2 984	22.4%	2 028	15.2%	1 228	9.2%	7 097	53.2%	13 337	8.5%	-	-	-	-
Households	5 807	4.7%	4 356	3.5%	3 200	2.6%	109 871	89.2%	123 233	78.4%	-	-	-	-
Other	4 414	25.9%	506	3.0%	366	2.1%	11 773	69.0%	17 059	10.9%	-	-	124 926	732.0%
Total By Customer Group	12 942	8.2%	7 202	4.6%	4 970	3.2%	132 020	84.0%	157 134	100.0%	-	-	124 926	79.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	97	100.0%	-	-	-	-	-	-	97	99.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	0	100.0%	-	-	-	-	-	-	0	.5%
Total	98	100.0%	-	-	-	-	-	-	98	100.0%

Contact Details

Municipal Manager		
Financial Manager	Mr D Louw	028 214 3300

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERSTRAND (WC032)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	993 175	269 961	27.2%	272 494	27.4%	542 455	54.6%	235 121	52.1%	15.9%
Property rates	180 591	51 528	28.5%	48 346	26.8%	99 874	55.3%	40 502	51.4%	19.4%
Property rates - penalties and collection charges	848	83	9.8%	76	8.9%	159	18.7%	166	39.3%	(54.4%)
Service charges - electricity revenue	356 959	89 251	25.0%	87 730	24.6%	176 981	49.6%	78 136	47.8%	12.3%
Service charges - water revenue	111 544	25 076	22.5%	29 977	26.9%	55 053	49.4%	28 266	51.3%	6.1%
Service charges - sanitation revenue	72 318	17 867	24.7%	19 718	27.3%	37 585	52.0%	18 210	52.8%	8.3%
Service charges - refuse revenue	65 510	16 403	25.0%	16 517	25.2%	32 920	50.3%	15 372	51.7%	7.4%
Service charges - other	722	181	25.0%	126	17.5%	307	42.6%	157	-	(19.6%)
Rental of facilities and equipment	4 728	1 227	25.9%	1 369	29.0%	2 596	54.9%	3 925	54.7%	(65.1%)
Interest earned - external investments	10 489	3 668	35.0%	6 897	65.7%	10 565	100.7%	3 101	92.3%	122.4%
Interest earned - outstanding debtors	2 756	693	25.1%	657	23.8%	1 349	49.0%	674	54.4%	(2.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	31 143	8 546	27.4%	8 080	25.9%	16 626	53.4%	6 323	41.6%	27.8%
Licences and permits	2 330	635	27.3%	563	24.1%	1 198	51.4%	519	49.7%	8.4%
Agency services	3 220	855	26.5%	833	25.9%	1 688	52.4%	831	51.4%	.3%
Transfers recognised - operational	126 313	48 525	38.4%	40 042	31.7%	88 568	70.1%	33 410	69.1%	19.9%
Other own revenue	23 702	5 424	22.9%	11 562	48.8%	16 986	71.7%	5 529	59.9%	109.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 072 995	226 649	21.1%	271 271	25.3%	497 919	46.4%	244 566	45.5%	10.9%
Employee related costs	314 204	67 526	21.5%	84 479	26.9%	152 004	48.4%	77 449	48.0%	9.1%
Remuneration of councillors	9 110	2 176	23.9%	2 242	24.6%	4 418	48.5%	2 064	46.7%	8.6%
Debt impairment	23 888	5 972	25.0%	5 972	25.0%	11 944	50.0%	5 698	50.0%	4.8%
Depreciation and asset impairment	117 690	29 423	25.0%	29 423	25.0%	58 845	50.0%	27 840	50.0%	5.7%
Finance charges	46 421	3 185	6.9%	13 354	28.8%	16 539	35.6%	13 652	33.2%	(2.2%)
Bulk purchases	210 763	50 837	24.1%	47 638	22.6%	98 475	46.7%	42 608	47.5%	11.8%
Other Materials	75 048	21 943	29.2%	21 220	28.3%	43 164	57.5%	17 119	39.5%	24.0%
Contracted services	158 368	19 977	12.6%	35 361	22.3%	55 338	34.9%	24 941	30.5%	41.8%
Transfers and grants	57 479	14 032	24.4%	13 848	24.1%	27 880	48.5%	11 858	52.2%	16.8%
Other expenditure	60 024	11 579	19.3%	17 733	29.5%	29 312	48.8%	21 336	58.1%	(16.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(79 820)	43 313		1 223		44 536		(9 445)		
Transfers recognised - capital	44 462	2 540	5.7%	6 748	15.2%	9 288	20.9%	13 279	44.9%	(49.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(35 358)	45 853		7 971		53 824		3 834		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(35 358)	45 853		7 971		53 824		3 834		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(35 358)	45 853		7 971		53 824		3 834		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(35 358)	45 853		7 971		53 824		3 834		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	88 356	6 440	7.3%	13 789	15.6%	20 230	22.9%	21 928	44.8%	(37.1%)
National Government	26 030	2 479	9.5%	6 248	24.0%	8 727	33.5%	6 170	27.1%	1.3%
Provincial Government	13 932	-	-	500	3.6%	500	3.6%	8 847	68.9%	(94.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	3 500	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	43 462	2 479	5.7%	6 748	15.5%	9 227	21.2%	15 016	48.1%	(55.1%)
Borrowing	33 824	3 900	11.5%	3 701	10.9%	7 601	22.5%	4 598	39.9%	(19.5%)
Internally generated funds	9 608	62	.6%	3 340	34.8%	3 402	35.4%	2 014	35.1%	65.9%
Public contributions and donations	1 462	-	-	-	-	-	-	300	65.0%	(100.0%)
Capital Expenditure Standard Classification	88 356	6 440	7.3%	13 789	15.6%	20 230	22.9%	21 928	44.8%	(37.1%)
Governance and Administration	855	20	2.3%	222	26.0%	242	28.3%	582	22.1%	(61.8%)
Executive & Council	46	6	12.3%	32	69.4%	38	81.7%	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	809	14	1.7%	190	23.5%	204	25.3%	582	22.1%	(67.3%)
Community and Public Safety	19 502	102	.5%	1 943	10.0%	2 045	10.5%	9 339	58.5%	(79.2%)
Community & Social Services	2 995	-	-	13	.5%	13	.5%	1 759	59.7%	(99.2%)
Sport And Recreation	2 545	92	3.6%	480	18.8%	572	22.5%	394	6.7%	21.6%
Public Safety	1 080	10	.9%	103	9.6%	113	10.5%	98	43.1%	6.0%
Housing	12 882	-	-	1 346	10.5%	1 346	10.5%	7 088	68.8%	(81.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 933	932	7.2%	1 284	9.9%	2 216	17.1%	2 980	32.8%	(56.9%)
Planning and Development	183	-	-	85	46.7%	85	46.7%	-	-	(100.0%)
Road Transport	12 750	932	7.3%	1 198	9.4%	2 131	16.7%	2 980	32.9%	(59.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	55 066	5 387	9.8%	10 340	18.8%	15 727	28.6%	9 028	37.9%	14.5%
Electricity	21 799	1 368	6.3%	5 627	25.8%	6 995	32.1%	4 863	32.9%	15.7%
Water	15 021	1 773	11.8%	2 277	15.2%	4 049	27.0%	2 381	51.4%	(4.4%)
Waste Water Management	18 231	2 246	12.3%	2 435	13.4%	4 682	25.7%	1 784	28.1%	36.5%
Waste Management	15	-	-	1	7.3%	1	7.3%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	1 018 029	273 107	26.8%	283 175	27.8%	556 282	54.6%	249 765	48.2%	13.4%
Property rates, penalties and collection charges	177 978	49 251	27.7%	35 453	19.9%	84 705	47.6%	33 095	35.6%	7.1%
Service charges	595 436	149 206	25.1%	170 596	28.7%	319 802	53.7%	148 982	49.4%	14.5%
Other revenue	60 595	19 224	31.7%	22 782	37.6%	42 006	69.3%	17 223	40.4%	32.3%
Government - operating	126 313	48 525	38.4%	40 042	31.7%	88 568	70.1%	33 410	69.1%	19.9%
Government - capital	44 462	2 540	5.7%	6 748	15.2%	9 288	20.9%	13 279	44.9%	(49.2%)
Interest	13 245	4 361	32.9%	7 553	57.0%	11 914	89.9%	3 775	81.8%	100.1%
Dividends	-	-		-		-		-		
Payments	(914 939)	(207 363)	22.7%	(240 856)	26.3%	(448 219)	49.0%	(219 312)	41.9%	9.8%
Suppliers and employees	(811 039)	(190 146)	23.4%	(213 654)	26.3%	(403 800)	49.8%	(193 802)	41.7%	10.2%
Finance charges	(46 421)	(3 185)	6.9%	(13 354)	28.8%	(16 539)	35.6%	(13 652)	33.2%	(2.2%)
Transfers and grants	(57 479)	(14 032)	24.4%	(13 848)	24.1%	(27 880)	48.5%	(11 858)	52.2%	16.8%
Net Cash from/(used) Operating Activities	103 090	65 744	63.8%	42 320	41.1%	108 063	104.8%	30 453	97.0%	39.0%
Cash Flow from Investing Activities										
Receipts	(6 860)	(2 038)	29.7%	(2 965)	43.2%	(5 003)	72.9%	(1 749)	53.5%	69.5%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	13	0	2.9%	7	57.1%	8	60.0%	7	46.3%	(1.8%)
Decrease (increase) in non-current investments	(6 873)	(2 038)	29.7%	(2 973)	43.2%	(5 011)	72.9%	(1 757)	53.5%	69.2%
Payments	(88 356)	(6 440)	7.3%	(13 786)	15.6%	(20 227)	22.9%	(21 928)	44.8%	(37.1%)
Capital assets	(88 356)	(6 440)	7.3%	(13 786)	15.6%	(20 227)	22.9%	(21 928)	44.8%	(37.1%)
Net Cash from/(used) Investing Activities	(95 217)	(8 478)	8.9%	(16 752)	17.6%	(25 230)	26.5%	(23 677)	45.3%	(29.3%)
Cash Flow from Financing Activities										
Receipts	32 628	(7 882)	(24.2%)	256	.8%	(7 626)	(23.4%)	324	2.8%	(21.1%)
Short term loans	-	(36)	-	(24)	-	(60)	-	-	-	(100.0%)
Borrowing long term/refinancing	30 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 628	(7 846)	(298.5%)	280	10.6%	(7 566)	(287.9%)	324	34.8%	(13.6%)
Payments	(26 841)	(4 844)	18.0%	(8 032)	29.9%	(12 876)	48.0%	(8 940)	48.3%	(10.2%)
Repayment of borrowing	(26 841)	(4 844)	18.0%	(8 032)	29.9%	(12 876)	48.0%	(8 940)	48.3%	(10.2%)
Net Cash from/(used) Financing Activities	5 787	(12 725)	(219.9%)	(7 777)	(134.4%)	(20 502)	(354.3%)	(8 616)	(144.3%)	(9.7%)
Net Increase/(Decrease) in cash held	13 660	44 540	326.1%	17 791	130.2%	62 331	456.3%	(1 841)	578.4%	(1 066.2%)
Cash/cash equivalents at the year begin:	100 467	174 783	174.0%	219 322	218.3%	174 783	174.0%	153 831	117.4%	42.6%
Cash/cash equivalents at the year end:	114 127	219 322	192.2%	237 113	207.8%	237 113	207.8%	151 990	155.8%	56.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 650	74.9%	265	1.6%	181	1.1%	3 789	22.4%	16 886	20.0%	395	2.3%	3 860	22.0%
Trade and Other Receivables from Exchange Transactions - Electric	13 555	77.8%	330	1.9%	188	1.1%	3 344	19.2%	17 417	20.6%	38	.2%	4 370	25.0%
Receivables from Non-exchange Transactions - Property Rates	15 890	77.8%	403	2.0%	247	1.2%	3 883	19.0%	20 422	24.2%	28	.1%	4 856	23.0%
Receivables from Exchange Transactions - Waste Water Managem	6 508	70.9%	174	1.9%	115	1.3%	2 380	25.9%	9 177	10.9%	11	.1%	2 295	25.0%
Receivables from Exchange Transactions - Waste Management	4 665	70.0%	135	2.0%	88	1.3%	1 780	26.7%	6 667	7.9%	12	.2%	1 812	27.0%
Receivables from Exchange Transactions - Property Rental Debtors	516	68.1%	19	2.4%	13	1.7%	210	27.7%	758	.9%	-	-	194	25.0%
Interest on Arrear Debtor Accounts	102	1.7%	19	.3%	21	.3%	5 909	97.7%	6 050	7.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 840	25.9%	117	1.6%	153	2.2%	4 984	70.3%	7 094	8.4%	46	.7%	2 143	30.0%
Total By Income Source	55 726	66.0%	1 460	1.7%	1 006	1.2%	26 280	31.1%	84 472	100.0%	531	.6%	19 530	23.0%
Debtors Age Analysis By Customer Group														
Organs of State	582	31.4%	29	1.5%	24	1.3%	1 221	65.8%	1 856	2.2%	42	2.3%	234	12.0%
Commercial	8 338	89.2%	114	1.2%	47	.5%	849	9.1%	9 348	11.1%	20	.2%	707	7.0%
Households	47 151	64.4%	1 297	1.8%	925	1.3%	23 794	32.5%	73 167	86.6%	468	.6%	18 588	25.0%
Other	(345)	(341.0%)	20	20.2%	9	9.4%	416	411.4%	101	.1%	-	-	2	2.0%
Total By Customer Group	55 726	66.0%	1 460	1.7%	1 006	1.2%	26 280	31.1%	84 472	100.0%	531	.6%	19 530	23.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 737	100.0%	-	-	-	-	-	-	2 737	98.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	39	100.0%	-	-	-	-	-	-	39	1.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 776	100.0%	-	-	-	-	-	-	2 776	100.0%

Contact Details

Municipal Manager	Mr Coenie Groenewald	028 313 8003
Financial Manager	Mrs Santie Reyneke-Naude	028 313 8040

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE AGULHAS (WC033)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	278 599	81 825	29.4%	56 512	20.3%	138 337	49.7%	51 528	56.0%	9.7%
Property rates	54 671	31 623	57.8%	7 662	14.0%	39 285	71.9%	6 749	72.7%	13.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	95 198	23 890	25.1%	23 875	25.1%	47 765	50.2%	20 519	48.5%	16.4%
Service charges - water revenue	22 393	5 326	23.8%	6 028	26.9%	11 354	50.7%	5 234	49.4%	15.2%
Service charges - sanitation revenue	7 528	2 732	36.3%	2 940	39.1%	5 672	75.3%	2 921	76.1%	.7%
Service charges - refuse revenue	13 604	4 222	31.0%	4 235	31.1%	8 457	62.2%	4 191	66.2%	1.1%
Service charges - other	-	(2 169)	-	(2 245)	-	(4 413)	-	(2 639)	-	(14.9%)
Rental of facilities and equipment	7 664	2 158	28.2%	2 386	31.1%	4 544	59.3%	2 003	57.6%	19.1%
Interest earned - external investments	1 900	375	19.7%	449	23.6%	824	43.4%	486	41.5%	(7.7%)
Interest earned - outstanding debtors	876	317	36.2%	405	46.2%	722	82.4%	298	65.9%	35.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	8 538	494	5.8%	445	5.2%	939	11.0%	521	54.1%	(14.7%)
Licences and permits	347	89	25.8%	84	24.3%	174	50.0%	97	55.9%	(13.3%)
Agency services	1 374	287	20.9%	326	23.7%	613	44.6%	305	39.9%	6.8%
Transfers recognised - operational	60 025	11 490	19.1%	8 953	14.9%	20 443	34.1%	9 868	61.0%	(9.3%)
Other own revenue	4 481	990	22.1%	968	21.6%	1 958	43.7%	883	48.1%	9.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	91	-	(100.0%)
Operating Expenditure	297 385	65 444	22.0%	57 126	19.2%	122 570	41.2%	64 480	49.4%	(11.4%)
Employee related costs	101 847	23 687	23.3%	23 721	23.3%	47 408	46.5%	27 563	51.3%	(13.9%)
Remuneration of councillors	4 786	1 053	22.0%	1 115	23.3%	2 168	45.3%	843	45.4%	32.2%
Debt impairment	7 400	803	10.8%	803	10.8%	1 605	21.7%	1 738	37.1%	(53.8%)
Depreciation and asset impairment	10 888	2 411	22.1%	1 884	17.3%	4 295	39.5%	3 235	39.1%	(41.8%)
Finance charges	8 527	1 210	14.2%	1 213	14.2%	2 423	28.4%	2 057	78.7%	(41.0%)
Bulk purchases	75 101	23 780	31.7%	15 344	20.4%	39 124	52.1%	14 309	49.2%	7.2%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	10 778	938	8.7%	1 687	15.7%	2 625	24.4%	786	19.0%	114.6%
Transfers and grants	1 783	645	36.2%	355	19.9%	1 000	56.1%	295	48.2%	20.4%
Other expenditure	76 276	10 916	14.3%	11 006	14.4%	21 922	28.7%	13 653	53.4%	(19.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(18 786)	16 381		(615)		15 767		(12 951)		
Transfers recognised - capital	11 931	583	4.9%	1 488	12.5%	2 071	17.4%	2 874	21.3%	(48.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(6 855)	16 964		873		17 837		(10 077)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(6 855)	16 964		873		17 837		(10 077)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(6 855)	16 964		873		17 837		(10 077)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(6 855)	16 964		873		17 837		(10 077)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	24 632	2 306	9.4%	2 620	10.6%	4 926	20.0%	4 944	28.7%	(47.0%)
National Government	10 476	1 240	11.8%	810	7.7%	2 050	19.6%	2 666	29.7%	(69.6%)
Provincial Government	1 455	-	-	120	8.3%	120	8.3%	12	5.4%	936.2%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	11 931	1 240	10.4%	930	7.8%	2 170	18.2%	2 678	29.4%	(65.3%)
Borrowing	3 750	20	.5%	702	18.7%	722	19.3%	1 312	44.8%	(46.5%)
Internally generated funds	8 951	1 046	11.7%	988	11.0%	2 034	22.7%	955	18.6%	3.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	24 632	2 306	9.4%	2 620	10.6%	4 926	20.0%	4 944	28.7%	(47.0%)
Governance and Administration	3 298	560	17.0%	323	9.8%	883	26.8%	563	35.3%	(42.6%)
Executive & Council	520	-	-	13	2.4%	13	2.4%	-	-	(100.0%)
Budget & Treasury Office	419	244	58.2%	2	6%	246	58.8%	21	77.5%	(88.8%)
Corporate Services	2 358	316	13.4%	308	13.1%	624	26.4%	541	34.5%	(43.1%)
Community and Public Safety	3 423	65	1.9%	1 005	29.4%	1 070	31.3%	1 172	17.5%	(14.2%)
Community & Social Services	1 453	-	-	238	16.4%	238	16.4%	122	2.9%	95.7%
Sport And Recreation	1 941	65	3.4%	767	39.5%	832	42.9%	851	61.5%	(9.9%)
Public Safety	29	-	-	-	-	-	-	199	65.3%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 737	1 055	10.8%	762	7.8%	1 817	18.7%	406	7.7%	87.6%
Planning and Development	1 702	872	51.2%	209	12.3%	1 081	63.5%	-	-	(100.0%)
Road Transport	8 035	183	2.3%	552	6.9%	736	9.2%	406	7.7%	36.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	8 174	626	7.7%	530	6.5%	1 156	14.1%	2 804	51.1%	(81.1%)
Electricity	3 640	421	11.6%	153	4.2%	574	15.8%	1 051	43.4%	(85.5%)
Water	3 656	204	5.6%	378	10.3%	582	15.9%	-	-	(100.0%)
Waste Water Management	877	-	-	-	-	-	-	1 695	62.6%	(100.0%)
Waste Management	-	-	-	-	-	-	-	58	22.1%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	273 748	85 946	31.4%	61 787	22.6%	147 733	54.0%	67 853	60.3%	(8.9%)
Property rates, penalties and collection charges	53 082	31 623	59.6%	7 662	14.4%	39 285	74.0%	18 666	73.2%	(59.0%)
Service charges	129 949	34 002	26.2%	34 833	26.8%	68 835	53.0%	29 421	49.0%	18.4%
Other revenue	16 010	4 019	25.1%	4 214	26.3%	8 232	51.4%	3 667	55.8%	14.9%
Government - operating	60 025	12 492	20.8%	10 020	16.7%	22 512	37.5%	8 581	76.7%	16.8%
Government - capital	11 931	3 119	26.1%	4 204	35.2%	7 323	61.4%	6 732	85.6%	(37.6%)
Interest	2 750	692	25.2%	853	31.0%	1 545	56.2%	785	49.1%	8.7%
Dividends	-	-		-		-		-		
Payments	(266 432)	(71 404)	26.8%	(53 307)	20.0%	(124 711)	46.8%	(61 774)	54.8%	(13.7%)
Suppliers and employees	(264 145)	(70 700)	26.8%	(52 528)	19.9%	(123 228)	46.7%	(55 714)	52.5%	(5.7%)
Finance charges	(504)	(59)	11.8%	(424)	84.2%	(483)	96.0%	(5 476)	362.5%	(92.3%)
Transfers and grants	(1 783)	(645)	36.2%	(355)	19.9%	(1 000)	56.1%	(584)	67.0%	(39.3%)
Net Cash from/(used) Operating Activities	7 316	14 542	198.8%	8 480	115.9%	23 022	314.7%	6 079	205.4%	39.5%
Cash Flow from Investing Activities										
Receipts	4	-	-	21	467.6%	21	467.6%	1 776	29 702.2%	(98.8%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	4	-	-	21	467.6%	21	467.6%	89	-	(76.7%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	35	681.0%	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	1 652	-	(100.0%)
Payments	(24 632)	(2 307)	9.4%	(2 684)	10.9%	(4 992)	20.3%	(2 420)	17.3%	10.9%
Capital assets	(24 632)	(2 307)	9.4%	(2 684)	10.9%	(4 992)	20.3%	(2 420)	17.3%	10.9%
Net Cash from/(used) Investing Activities	(24 627)	(2 307)	9.4%	(2 664)	10.8%	(4 971)	20.2%	(644)	9.1%	313.8%
Cash Flow from Financing Activities										
Receipts	3 999	-	-	-	-	-	-	2 954	93.3%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 750	-	-	-	-	-	-	2 930	100.0%	(100.0%)
Increase (decrease) in consumer deposits	249	-	-	-	-	-	-	24	21.2%	(100.0%)
Payments	(623)	-	-	(311)	50.0%	(311)	50.0%	-	-	(100.0%)
Repayment of borrowing	(623)	-	-	(311)	50.0%	(311)	50.0%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	3 376	-	-	(311)	(9.2%)	(311)	(9.2%)	2 954	109.7%	(110.5%)
Net Increase/(Decrease) in cash held	(13 935)	12 235	(87.8%)	5 505	(39.5%)	17 740	(127.3%)	8 390	(173.6%)	(34.4%)
Cash/cash equivalents at the year begin:	19 741	5 806	29.4%	18 041	91.4%	5 806	29.4%	26 173	127.8%	(31.1%)
Cash/cash equivalents at the year end:	5 806	18 041	310.7%	23 546	405.5%	23 546	405.5%	34 563	1 583.8%	(31.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 609	45.1%	269	4.6%	190	3.3%	2 718	47.0%	5 786	17.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	8 220	80.9%	505	5.0%	189	1.9%	1 245	12.3%	10 160	31.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 195	31.0%	185	2.6%	1 676	23.7%	3 022	42.7%	7 079	21.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	1 042	43.0%	152	6.3%	98	4.0%	1 132	46.7%	2 423	7.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 432	43.6%	178	5.4%	128	3.9%	1 544	47.0%	3 282	10.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	7	87.7%	0	.5%	0	.4%	1	11.4%	8	-	-	-	-	-
Interest on Arrear Debtor Accounts	35	2.1%	23	1.4%	61	3.6%	1 553	92.9%	1 672	5.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(153)	(8.1%)	151	7.9%	122	6.4%	1 779	93.7%	1 899	5.9%	-	-	-	-
Total By Income Source	15 387	47.6%	1 463	4.5%	2 464	7.6%	12 994	40.2%	32 308	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	55	5.3%	39	3.7%	331	32.0%	610	58.9%	1 035	3.2%	-	-	-	-
Commercial	4 118	82.0%	213	4.2%	150	3.0%	539	10.7%	5 020	15.5%	-	-	-	-
Households	11 232	43.4%	1 208	4.7%	1 750	6.8%	11 686	45.2%	25 876	80.1%	-	-	-	-
Other	(18)	(4.9%)	3	.7%	234	62.0%	159	42.3%	377	1.2%	-	-	-	-
Total By Customer Group	15 387	47.6%	1 463	4.5%	2 464	7.6%	12 994	40.2%	32 308	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	5 313	100.0%	-	-	-	-	-	-	5 313	63.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 250	100.0%	-	-	-	-	-	-	1 250	15.0%
VAT (output less input)	323	100.0%	-	-	-	-	-	-	323	3.9%
Pensions / Retirement	1 462	100.0%	-	-	-	-	-	-	1 462	17.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	8 349	100.0%	-	-	-	-	-	-	8 349	100.0%

Contact Details

Municipal Manager	Mr Dean O'Neill	028 425 5500
Financial Manager	Mr Hannes van Biljon	028 425 5500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWELLENDAM (WC034)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	213 106	50 180	23.5%	46 960	22.0%	97 140	45.6%	43 513	56.4%	7.9%
Property rates	31 859	9 351	29.4%	7 453	23.4%	16 805	52.7%	(228)	102.1%	(3 362.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	61 944	15 619	25.2%	16 346	26.4%	31 965	51.6%	13 283	49.5%	23.1%
Service charges - water revenue	11 364	2 586	22.8%	3 397	29.9%	5 982	52.6%	2 943	50.2%	15.4%
Service charges - sanitation revenue	14 222	3 022	21.3%	3 121	21.9%	6 143	43.2%	3 360	52.2%	(7.1%)
Service charges - refuse revenue	8 990	1 884	21.0%	1 874	20.8%	3 758	41.8%	2 054	50.6%	(8.8%)
Service charges - other	60	32	53.3%	17	28.5%	49	81.9%	9	105.2%	94.8%
Rental of facilities and equipment	1 190	379	31.9%	390	32.8%	770	64.7%	285	51.0%	37.0%
Interest earned - external investments	1 800	619	34.4%	510	28.3%	1 129	62.7%	511	78.5%	(.2%)
Interest earned - outstanding debtors	2 150	436	20.3%	414	19.3%	851	39.6%	473	50.6%	(12.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	24 464	2 158	8.8%	1 930	7.9%	4 088	16.7%	1 821	22.6%	6.0%
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	2 410	608	25.2%	567	23.5%	1 175	48.8%	626	42.9%	(9.4%)
Transfers recognised - operational	48 943	13 085	26.7%	10 598	21.7%	23 683	48.4%	14 809	51.3%	(28.4%)
Other own revenue	1 710	400	23.4%	343	20.1%	743	43.5%	389	72.3%	(11.7%)
Gains on disposal of PPE	2 000	-	-	-	-	-	-	3 180	63.6%	(100.0%)
Operating Expenditure	227 116	44 375	19.5%	45 937	20.2%	90 312	39.8%	48 546	42.1%	(5.4%)
Employee related costs	76 468	16 616	21.7%	19 422	25.4%	36 038	47.1%	17 684	45.9%	9.8%
Remuneration of councillors	5 166	970	18.8%	1 116	21.6%	2 086	40.4%	874	46.2%	27.7%
Debt impairment	20 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 288	2 238	24.1%	2 238	24.1%	4 477	48.2%	2 142	48.3%	4.5%
Finance charges	6 393	1 594	24.9%	411	6.4%	2 005	31.4%	474	37.0%	(13.3%)
Bulk purchases	50 229	12 559	25.0%	10 942	21.8%	23 500	46.8%	10 003	46.2%	9.4%
Other Materials	1 123	360	32.0%	379	33.7%	738	65.8%	358	40.9%	5.8%
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	1 490	195	13.1%	270	18.1%	465	31.2%	83	24.8%	227.4%
Other expenditure	56 958	9 843	17.3%	11 159	19.6%	21 002	36.9%	16 929	42.4%	(34.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(14 010)	5 806		1 023		6 829		(5 032)		
Transfers recognised - capital	17 815	-	-	4 599	25.8%	4 599	25.8%	5 925	37.6%	(22.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 806	5 806		5 622		11 428		893		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 806	5 806		5 622		11 428		893		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 806	5 806		5 622		11 428		893		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 806	5 806		5 622		11 428		893		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	20 315	26	.1%	4 700	23.1%	4 726	23.3%	5 657	35.5%	(16.9%)
National Government	17 362	-	-	4 503	25.9%	4 503	25.9%	5 647	39.7%	(20.3%)
Provincial Government	454	7	1.5%	46	10.2%	53	11.7%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	17 815	7	-	4 549	25.5%	4 556	25.6%	5 647	37.6%	(19.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 500	20	.8%	150	6.0%	170	6.8%	10	2.7%	1 426.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	20 315	26	.1%	4 700	23.1%	4 726	23.3%	5 657	35.5%	(16.9%)
Governance and Administration	455	8	1.7%	80	17.6%	88	19.4%	62	26.9%	28.6%
Executive & Council	105	-	-	6	5.5%	6	5.5%	7	22.2%	(14.1%)
Budget & Treasury Office	305	4	1.2%	58	19.1%	62	20.4%	55	27.3%	5.6%
Corporate Services	45	4	9.2%	16	36.2%	20	45.4%	1	47.5%	2 637.6%
Community and Public Safety	6 941	13	.2%	46	.7%	59	.9%	-	-	(100.0%)
Community & Social Services	786	13	1.6%	46	5.9%	59	7.5%	-	-	(100.0%)
Sport And Recreation	6 155	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 976	6	.1%	3 602	72.4%	3 608	72.5%	1 342	64.3%	168.4%
Planning and Development	5	5	98.4%	-	-	5	98.4%	-	-	-
Road Transport	4 971	1	-	3 602	72.5%	3 603	72.5%	1 342	74.6%	168.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	7 943	-	-	971	12.2%	971	12.2%	4 252	37.2%	(77.2%)
Electricity	1 754	-	-	448	25.5%	448	25.5%	2 169	74.0%	(79.3%)
Water	5 818	-	-	330	5.7%	330	5.7%	2 083	27.1%	(84.2%)
Waste Water Management	370	-	-	193	52.2%	193	52.2%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	207 633	59 225	28.5%	46 366	22.3%	105 590	50.9%	52 163	55.8%	(11.1%)
Property rates, penalties and collection charges	31 222	7 928	25.4%	7 099	22.7%	15 026	48.1%	6 373	51.1%	11.4%
Service charges	93 930	25 681	27.3%	25 552	27.2%	51 233	54.5%	22 939	51.7%	11.4%
Other revenue	11 774	3 545	30.1%	3 231	27.4%	6 776	57.6%	3 123	55.8%	3.4%
Government - operating	48 943	15 616	31.9%	9 974	20.4%	25 590	52.3%	12 713	52.7%	(21.5%)
Government - capital	17 815	5 836	32.8%	-	-	5 836	32.8%	6 504	101.2%	(100.0%)
Interest	3 950	619	15.7%	510	12.9%	1 129	28.6%	511	29.3%	(.2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(193 475)	(49 255)	25.5%	(45 036)	23.3%	(94 291)	48.7%	(49 281)	54.6%	(8.6%)
Suppliers and employees	(186 885)	(47 466)	25.4%	(44 355)	23.7%	(91 821)	49.1%	(48 446)	55.0%	(8.4%)
Finance charges	(5 100)	(1 594)	31.3%	(411)	8.1%	(2 005)	39.3%	(474)	47.1%	(13.3%)
Transfers and grants	(1 490)	(195)	13.1%	(270)	18.1%	(465)	31.2%	(361)	24.8%	(25.1%)
Net Cash from/(used) Operating Activities	14 158	9 970	70.4%	1 330	9.4%	11 299	79.8%	2 882	72.1%	(53.9%)
Cash Flow from Investing Activities										
Receipts	2 000	(22 500)	(1 125.0%)	22 500	1 125.0%	-	-	-	(400.0%)	(100.0%)
Proceeds on disposal of PPE	2 000	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(22 500)	-	22 500	-	-	-	-	-	(100.0%)
Payments	(20 315)	(26)	.1%	(4 700)	23.1%	(4 726)	23.3%	(5 657)	35.5%	(16.9%)
Capital assets	(20 315)	(26)	.1%	(4 700)	23.1%	(4 726)	23.3%	(5 657)	35.5%	(16.9%)
Net Cash from/(used) Investing Activities	(18 315)	(22 526)	123.0%	17 800	(97.2%)	(4 726)	25.8%	(5 657)	205.6%	(414.7%)
Cash Flow from Financing Activities										
Receipts	90	76	84.1%	96	106.7%	172	190.8%	60	141.6%	58.9%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	90	76	84.1%	96	106.7%	172	190.8%	60	141.6%	58.9%
Payments	(2 249)	-	-	-	-	-	-	-	21.5%	-
Repayment of borrowing	(2 249)	-	-	-	-	-	-	-	21.5%	-
Net Cash from/(used) Financing Activities	(2 159)	76	(3.5%)	96	(4.4%)	172	(8.0%)	60	16.9%	58.9%
Net Increase/(Decrease) in cash held	(6 317)	(12 481)	197.6%	19 226	(304.4%)	6 745	(106.8%)	(2 714)	1 841.7%	(808.3%)
Cash/cash equivalents at the year begin:	32 847	36 659	111.6%	24 178	73.6%	36 659	111.6%	22 844	2 668.5%	5.8%
Cash/cash equivalents at the year end:	26 531	24 178	91.1%	43 404	163.6%	43 404	163.6%	20 130	4 227.5%	115.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	25	.7%	5	.2%	9	.3%	3 397	98.9%	3 436	10.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	4 347	70.1%	102	1.6%	146	2.4%	1 610	26.0%	6 205	19.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 510	46.8%	358	3.7%	247	2.6%	4 515	46.9%	9 629	29.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	1 661	28.9%	236	4.1%	167	2.9%	3 690	64.1%	5 754	17.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 006	28.6%	130	3.7%	106	3.0%	2 272	64.6%	3 514	10.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	18	11.5%	10	6.4%	5	3.2%	124	78.9%	156	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	54	1.4%	43	1.1%	52	1.3%	3 850	96.3%	3 999	12.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 049)	(1 897 682.4%)	92	84 976.9%	71	65 981.5%	1 887	1 746 824.1%	0	-	-	-	-	-
Total By Income Source	9 571	29.3%	975	3.0%	804	2.5%	21 344	65.3%	32 694	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	483	40.2%	18	1.5%	21	1.7%	680	56.6%	1 202	3.7%	-	-	-	-
Commercial	2 686	68.9%	61	1.6%	43	1.1%	1 110	28.5%	3 900	11.9%	-	-	-	-
Households	6 227	24.0%	792	3.0%	708	2.7%	18 231	70.2%	25 958	79.4%	-	-	-	-
Other	176	10.7%	104	6.4%	32	1.9%	1 324	81.0%	1 635	5.0%	-	-	-	-
Total By Customer Group	9 571	29.3%	975	3.0%	804	2.5%	21 344	65.3%	32 694	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	321	100.0%	-	-	-	-	-	-	321	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	321	100.0%	-	-	-	-	-	-	321	100.0%

Contact Details

Municipal Manager	Mr C M Africa(Cecil)	028 514 8500
Financial Manager	Mr H B Schlebusch	028 514 8500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERBERG (DC3)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	154 511	45 008	29.1%	36 724	23.8%	81 732	52.9%	39 469	63.1%	(7.0%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	(437)	-	(100.0%)
Service charges - other	457	573	125.4%	260	57.0%	833	182.4%	511	90.5%	(49.1%)
Rental of facilities and equipment	12 327	4 012	32.5%	3 136	25.4%	7 148	58.0%	3 212	56.3%	(2.4%)
Interest earned - external investments	1 200	-	-	165	13.7%	165	13.7%	554	92.8%	(70.3%)
Interest earned - outstanding debtors	-	0	-	-	-	0	-	0	21.9%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	26	-	-	6	24.9%	6	24.9%	38	282.9%	(82.9%)
Agency services	8 260	1 078	13.1%	7 511	90.9%	8 589	104.0%	1 018	41.0%	637.7%
Transfers recognised - operational	126 161	38 593	30.6%	25 387	20.1%	63 981	50.7%	33 570	68.4%	(24.4%)
Other own revenue	6 081	752	12.4%	259	4.3%	1 011	16.6%	1 002	19.5%	(74.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	158 459	36 144	22.8%	50 845	32.1%	86 989	54.9%	44 980	56.6%	13.0%
Employee related costs	93 188	21 358	22.9%	26 120	28.0%	47 479	50.9%	23 880	61.4%	9.4%
Remuneration of councillors	5 617	1 104	19.7%	1 332	23.7%	2 436	43.4%	1 271	46.5%	4.8%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 101	2	.1%	1 478	47.7%	1 480	47.7%	480	50.0%	208.0%
Finance charges	259	76	29.2%	159	61.3%	234	90.5%	4	11.2%	3 564.2%
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	4 225	1 798	42.5%	2 973	70.4%	4 770	112.9%	476	21.6%	524.8%
Transfers and grants	-	-	-	-	-	-	-	36	30.0%	(100.0%)
Other expenditure	52 070	11 807	22.7%	18 783	36.1%	30 591	58.7%	18 833	54.7%	(.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 947)	8 864		(14 121)		(5 257)		(5 511)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(3 947)	8 864		(14 121)		(5 257)		(5 511)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(3 947)	8 864		(14 121)		(5 257)		(5 511)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(3 947)	8 864		(14 121)		(5 257)		(5 511)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(3 947)	8 864		(14 121)		(5 257)		(5 511)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	1 096	291	26.6%	244	22.3%	536	48.9%	140	27.6%	74.8%
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 096	291	26.6%	244	22.3%	536	48.9%	140	27.6%	74.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	1 096	291	26.6%	244	22.3%	536	48.9%	140	27.6%	74.8%
Governance and Administration	596	39	6.6%	105	17.7%	145	24.3%	48	26.9%	119.7%
Executive & Council	15	1	8.2%	1	9.3%	3	17.5%	16	81.7%	(91.4%)
Budget & Treasury Office	558	38	6.9%	99	17.8%	137	24.6%	10	11.8%	943.2%
Corporate Services	23	-	-	5	21.3%	5	21.3%	22	49.9%	(78.3%)
Community and Public Safety	444	252	56.7%	136	30.7%	388	87.5%	88	27.5%	55.3%
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	345	79	22.9%	140	40.6%	219	63.5%	65	59.4%	114.3%
Public Safety	100	173	173.9%	(4)	(3.6%)	169	170.2%	14	9.6%	(125.5%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	8	-	(100.0%)
Economic and Environmental Services	57	-	-	3	4.5%	3	4.5%	4	31.8%	(36.5%)
Planning and Development	15	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	42	-	-	3	6.1%	3	6.1%	4	31.8%	(36.5%)
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	154 511	46 956	30.4%	37 165	24.1%	84 121	54.4%	43 368	67.2%	(14.3%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	457	113	24.6%	119	26.0%	231	50.7%	707	183.3%	(83.2%)
Other revenue	26 694	5 518	20.7%	4 830	18.1%	10 348	38.8%	1 960	29.8%	146.5%
Government - operating	126 161	40 959	32.5%	31 820	25.2%	72 779	57.7%	40 135	74.0%	(20.7%)
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	1 200	366	30.5%	397	33.1%	763	63.6%	566	93.7%	(29.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(152 538)	(36 380)	23.8%	(47 563)	31.2%	(83 942)	55.0%	(37 818)	52.7%	25.8%
Suppliers and employees	(152 279)	(36 301)	23.8%	(47 393)	31.1%	(83 694)	55.0%	(37 772)	52.7%	25.5%
Finance charges	(259)	(78)	30.2%	(170)	65.5%	(248)	95.8%	(46)	54.7%	269.4%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 973	10 577	536.0%	(10 398)	(527.0%)	179	9.1%	5 550	(1 684.2%)	(287.4%)
Cash Flow from Investing Activities										
Receipts	1 097	-	-	-	-	-	-	-	3.1%	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	3.1%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	1 097	-	-	-	-	-	-	-	-	-
Payments	(1 097)	(291)	26.5%	(233)	21.2%	(524)	47.7%	(139)	27.4%	66.8%
Capital assets	(1 097)	(291)	26.5%	(233)	21.2%	(524)	47.7%	(139)	27.4%	66.8%
Net Cash from/(used) Investing Activities	-	(291)	-	(233)	-	(524)	-	(139)	(3.1%)	66.8%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 061)	-	-	-	-	-	-	(116)	42.8%	(100.0%)
Repayment of borrowing	(1 061)	-	-	-	-	-	-	(116)	42.8%	(100.0%)
Net Cash from/(used) Financing Activities	(1 061)	-	-	-	-	-	-	(116)	42.8%	(100.0%)
Net Increase/(Decrease) in cash held	913	10 285	1 127.2%	(10 630)	(1 165.0%)	(345)	(37.8%)	5 295	2 309.2%	(300.8%)
Cash/cash equivalents at the year begin:	10 787	21 156	196.1%	31 442	291.5%	21 156	196.1%	28 707	315.2%	9.5%
Cash/cash equivalents at the year end:	11 700	31 442	268.7%	20 812	177.9%	20 812	177.9%	34 001	629.0%	(38.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1	50.9%	-	-	-	-	1	49.1%	2	.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	29	65.7%	2	4.0%	2	3.5%	12	26.8%	44	3.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	1	100.0%	1	.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	33	13.6%	1	.3%	-	-	211	86.1%	245	21.6%	-	-	-	-
Interest on Arrear Debtor Accounts	0	18.2%	-	-	-	-	0	81.8%	0	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	367	43.5%	53	6.3%	41	4.8%	383	45.3%	845	74.3%	-	-	-	-
Total By Income Source	430	37.9%	56	4.9%	42	3.7%	608	53.5%	1 137	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(79)	296.6%	1	(4.6%)	2	(6.7%)	49	(185.4%)	(27)	(2.3%)	-	-	-	-
Commercial	(16)	(45.0%)	7	19.8%	1	2.9%	43	122.3%	36	3.1%	-	-	-	-
Households	519	47.4%	48	4.4%	40	3.6%	487	44.6%	1 093	96.2%	-	-	-	-
Other	7	20.2%	-	-	-	-	28	79.8%	35	3.1%	-	-	-	-
Total By Customer Group	430	37.9%	56	4.9%	42	3.7%	608	53.5%	1 137	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	587	100.0%	-	-	-	-	-	-	587	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	587	100.0%	-	-	-	-	-	-	587	100.0%

Contact Details

Municipal Manager	Mr D Beretti (David)	028 425 1157
Financial Manager	Mr Johan Tesselaar	028 425 1157

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KANNALAND (WC041)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	129 281	36 264	28.1%	16 251	12.6%	52 516	40.6%	14 347	22.7%	13.3%
Property rates	15 064	14 890	98.8%	(39)	(.3%)	14 851	98.6%	(650)	(5.0%)	(93.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	42 580	11 084	26.0%	7 569	17.8%	18 652	43.8%	7 978	44.7%	(5.1%)
Service charges - water revenue	10 970	2 976	27.1%	3 156	28.8%	6 132	55.9%	2 863	46.2%	10.2%
Service charges - sanitation revenue	7 820	4 137	52.9%	676	8.6%	4 813	61.5%	501	10.9%	35.1%
Service charges - refuse revenue	5 324	1 433	26.9%	1 369	25.7%	2 802	52.6%	1 195	43.2%	14.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	170	109	64.0%	123	72.3%	232	136.3%	41	15.9%	200.4%
Interest earned - external investments	70	-	-	-	-	-	-	9	39.0%	(100.0%)
Interest earned - outstanding debtors	1 170	1 276	109.1%	1 364	116.6%	2 640	225.7%	932	98.6%	46.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 002	94	4.7%	24	1.2%	118	5.9%	2	1.6%	1 034.7%
Licences and permits	280	39	13.9%	31	10.9%	69	24.8%	11	9.2%	175.5%
Agency services	700	94	13.4%	1	.2%	95	13.6%	85	29.7%	(98.4%)
Transfers recognised - operational	40 015	4	-	1 912	4.8%	1 916	4.8%	1 313	3.8%	45.6%
Other own revenue	3 116	(71)	(2.3%)	66	2.1%	(5)	(.2%)	67	7.5%	(1.6%)
Gains on disposal of PPE	-	201	-	-	-	201	-	-	-	-
Operating Expenditure	147 198	19 608	13.3%	13 948	9.5%	33 555	22.8%	19 564	46.3%	(28.7%)
Employee related costs	50 597	12 094	23.9%	2 234	4.4%	14 328	28.3%	6 582	23.4%	(66.1%)
Remuneration of councillors	2 926	479	16.4%	113	3.9%	592	20.2%	231	15.9%	(51.1%)
Debt impairment	15 067	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	12 766	-	-	-	-	-	-	-	-	-
Finance charges	1 147	32	2.8%	0	-	32	2.8%	89	17.1%	(99.9%)
Bulk purchases	30 720	4 768	15.5%	5 860	19.1%	10 628	34.6%	7 619	37.3%	(23.1%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	637	-	365	-	1 001	-	552	-	(33.9%)
Transfers and grants	-	157	-	4 248	-	4 405	-	945	-	349.7%
Other expenditure	33 975	1 441	4.2%	1 128	3.3%	2 569	7.6%	3 547	17.2%	(68.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(17 917)	16 657		2 304		18 961		(5 217)		
Transfers recognised - capital	54 480	-	-	(1)	-	(1)	-	212	.7%	(100.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	(15)	-	(81)	-	(96)	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	36 563	16 642		2 222		18 864		(5 005)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	36 563	16 642		2 222		18 864		(5 005)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	36 563	16 642		2 222		18 864		(5 005)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	36 563	16 642		2 222		18 864		(5 005)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	54 590	-	-	103	.2%	103	.2%	3 226	14.6%	(96.8%)
National Government	54 480	-	-	103	.2%	103	.2%	3 199	16.9%	(96.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	54 480	-	-	103	.2%	103	.2%	3 199	15.1%	(96.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	110	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	27	-	(100.0%)
Capital Expenditure Standard Classification	54 590	-	-	103	.2%	103	.2%	3 226	14.6%	(96.8%)
Governance and Administration	110	-	-	-	-	-	-	27	1.9%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	60	-	-	-	-	-	-	-	-	-
Corporate Services	50	-	-	-	-	-	-	27	2.1%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	69	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	69	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 313	-	-	-	-	-	-	2 226	80.4%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	9 313	-	-	-	-	-	-	2 226	80.4%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	45 167	-	-	103	.2%	103	.2%	904	5.8%	(88.6%)
Electricity	16 000	-	-	-	-	-	-	-	-	-
Water	19 167	-	-	-	-	-	-	-	-	-
Waste Water Management	10 000	-	-	103	1.0%	103	1.0%	904	41.2%	(88.6%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	184 151	71 129	38.6%	37 960	20.6%	109 088	59.2%	23 572	28.3%	61.0%
Property rates, penalties and collection charges	14 311	3 001	21.0%	2 716	19.0%	5 717	39.9%	221	4.9%	1 127.3%
Service charges	62 263	21 391	34.4%	15 178	24.4%	36 569	58.7%	14 447	58.1%	5.1%
Other revenue	11 842	260	2.2%	294	2.5%	554	4.7%	1 365	16.5%	(78.5%)
Government - operating	40 015	26 474	66.2%	11 711	29.3%	38 185	95.4%	6 820	20.4%	71.7%
Government - capital	54 480	19 036	34.9%	7 011	12.9%	26 047	47.8%	-	-	(100.0%)
Interest	1 240	967	78.0%	1 051	84.7%	2 017	162.7%	719	83.6%	46.0%
Dividends	-	-		-		-		-	-	-
Payments	(129 336)	(18 434)	14.3%	(27 179)	21.0%	(45 614)	35.3%	(19 552)	36.8%	39.0%
Suppliers and employees	(128 189)	(18 434)	14.4%	(27 179)	21.2%	(45 614)	35.6%	(19 379)	35.0%	40.2%
Finance charges	(1 147)	-	-	-	-	-	-	(89)	37.8%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	(84)	-	(100.0%)
Net Cash from/(used) Operating Activities	54 814	52 694	96.1%	10 781	19.7%	63 475	115.8%	4 020	(13.5%)	168.2%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(54 590)	-	-	-	-	-	-	-	-	-
Capital assets	(54 590)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(54 590)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	7	-	10	-	18	-	7	-	43.6%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	7	-	10	-	18	-	7	-	43.6%
Payments	(991)	-	-	-	-	-	-	-	15.2%	-
Repayment of borrowing	(991)	-	-	-	-	-	-	-	15.2%	-
Net Cash from/(used) Financing Activities	(991)	7	(.8%)	10	(1.0%)	18	(1.8%)	7	12.7%	43.6%
Net Increase/(Decrease) in cash held	(767)	52 702	(6 871.4%)	10 791	(1 407.0%)	63 493	(8 278.3%)	4 027	(14.3%)	167.9%
Cash/cash equivalents at the year begin:	578	(311)	(53.8%)	52 391	9 062.5%	(311)	(53.8%)	(7 531)	4.2%	(795.7%)
Cash/cash equivalents at the year end:	(189)	52 391	(27 739.1%)	63 182	(33 452.5%)	63 182	(33 452.5%)	(3 504)	(23.4%)	(1 903.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 151	13.8%	596	3.8%	541	3.5%	12 313	78.9%	15 602	20.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	3 044	56.4%	341	6.3%	282	5.2%	1 728	32.0%	5 395	7.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 330	9.2%	401	2.8%	331	2.3%	12 436	85.8%	14 498	19.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	899	6.8%	356	2.7%	349	2.6%	11 639	87.9%	13 243	17.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	860	6.6%	345	2.6%	338	2.6%	11 484	88.2%	13 026	17.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	6.0%	2	2.7%	2	2.7%	58	88.6%	66	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	21	.2%	31	.2%	43	.3%	13 792	99.3%	13 887	18.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 781)	1 200.3%	32	(21.4%)	30	(20.5%)	1 570	(1 058.5%)	(148)	(.2%)	-	-	-	-
Total By Income Source	6 529	8.6%	2 104	2.8%	1 916	2.5%	65 020	86.0%	75 569	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	210	11.8%	172	9.7%	200	11.3%	1 195	67.2%	1 777	2.4%	-	-	-	-
Commercial	3 133	77.1%	180	4.4%	93	2.3%	656	16.1%	4 061	5.4%	-	-	-	-
Households	2 463	6.8%	1 000	2.7%	949	2.6%	32 005	87.9%	36 417	48.2%	-	-	-	-
Other	723	2.2%	753	2.3%	674	2.0%	31 164	93.5%	33 314	44.1%	-	-	-	-
Total By Customer Group	6 529	8.6%	2 104	2.8%	1 916	2.5%	65 020	86.0%	75 569	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2 636	23.9%	2 719	24.6%	2 107	19.1%	3 588	32.5%	11 050	17.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	5 914	100.0%	5 914	9.6%
VAT (output less input)	8 976	100.0%	-	-	-	-	-	-	8 976	14.5%
Pensions / Retirement	-	-	-	-	-	-	566	100.0%	566	.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	57	.5%	151	1.3%	1 361	11.7%	10 098	86.5%	11 668	18.9%
Auditor-General	1 183	7.8%	859	5.7%	545	3.6%	12 569	82.9%	15 157	24.5%
Other	95	1.1%	67	.8%	668	7.8%	7 684	90.3%	8 514	13.8%
Total	12 947	20.9%	3 796	6.1%	4 682	7.6%	40 420	65.4%	61 845	100.0%

Contact Details

Municipal Manager	Mr R Stevens (Acting)	028 551 1023
Financial Manager	Mr PW Erasmus	028 551 1023

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: HESSEQUA (WC042)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	399 161	156 532	39.2%	59 139	14.8%	215 671	54.0%	66 286	58.0%	(10.8%)
Property rates	69 914	77 601	111.0%	(5 916)	(8.5%)	71 685	102.5%	(356)	106.7%	1 561.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	127 043	31 877	25.1%	29 577	23.3%	61 453	48.4%	26 571	49.6%	11.3%
Service charges - water revenue	29 312	9 272	31.6%	6 149	21.0%	15 421	52.6%	8 436	60.9%	(27.1%)
Service charges - sanitation revenue	16 266	8 017	49.3%	1 867	11.5%	9 884	60.8%	5 084	58.3%	(63.3%)
Service charges - refuse revenue	12 580	4 547	36.1%	2 198	17.5%	6 745	53.6%	4 252	52.6%	(48.3%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 511	589	39.0%	452	29.9%	1 041	68.9%	589	27.2%	(23.3%)
Interest earned - external investments	5 228	(409)	(7.8%)	4 224	80.8%	3 815	73.0%	(3 684)	95.9%	(214.7%)
Interest earned - outstanding debtors	1 188	241	20.3%	341	28.7%	582	49.0%	363	74.9%	(5.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	41 205	2 856	6.9%	2 879	7.0%	5 735	13.9%	1 635	7.6%	76.1%
Licences and permits	1 186	279	23.5%	392	33.0%	671	56.5%	352	166.6%	11.2%
Agency services	1 673	393	23.5%	498	29.8%	892	53.3%	466	45.6%	7.0%
Transfers recognised - operational	73 135	16 592	22.7%	10 359	14.2%	26 952	36.9%	18 067	56.2%	(42.7%)
Other own revenue	13 919	4 677	33.6%	6 093	43.8%	10 771	77.4%	4 511	168.7%	35.1%
Gains on disposal of PPE	5 000	-	-	25	.5%	25	.5%	-	-	(100.0%)
Operating Expenditure	422 779	74 003	17.5%	93 005	22.0%	167 008	39.5%	78 606	39.4%	18.3%
Employee related costs	141 440	28 336	20.0%	35 508	25.1%	63 844	45.1%	32 209	46.2%	10.2%
Remuneration of councillors	7 002	1 508	21.5%	1 651	23.6%	3 159	45.1%	1 423	44.9%	16.0%
Debt impairment	34 619	306	.9%	(292)	(.8%)	14	-	218	2.3%	(233.6%)
Depreciation and asset impairment	33 694	-	-	13 090	38.8%	13 090	38.8%	18	.1%	74 273.9%
Finance charges	17 789	-	-	6 361	35.8%	6 361	35.8%	4 504	44.2%	41.2%
Bulk purchases	93 371	23 546	25.2%	18 156	19.4%	41 702	44.7%	14 091	43.2%	28.8%
Other Materials	17 613	2 993	17.0%	5 213	29.6%	8 206	46.6%	5 853	-	(10.9%)
Contracted services	53 707	2 315	4.3%	14 856	27.7%	17 171	32.0%	7 481	124.9%	98.6%
Transfers and grants	818	88	10.8%	349	42.6%	437	53.4%	224	122.2%	55.6%
Other expenditure	22 725	14 911	65.6%	(2 039)	(9.0%)	12 872	56.6%	12 584	29.5%	(116.2%)
Loss on disposal of PPE	-	-	-	151	-	151	-	-	-	(100.0%)
Surplus/(Deficit)	(23 618)	82 529		(33 866)		48 663		(12 320)		
Transfers recognised - capital	105 212	3 724	3.5%	14 807	14.1%	18 530	17.6%	4 031	4.5%	267.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	81 594	86 253		(19 059)		67 194		(8 289)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	81 594	86 253		(19 059)		67 194		(8 289)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	81 594	86 253		(19 059)		67 194		(8 289)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	81 594	86 253		(19 059)		67 194		(8 289)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	158 542	20 606	13.0%	28 865	18.2%	49 471	31.2%	15 493	13.6%	86.3%
National Government	104 837	11 640	11.1%	16 859	16.1%	28 499	27.2%	2 219	4.7%	659.7%
Provincial Government	229	-	-	2	1.1%	2	1.1%	87	79.0%	(97.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	105 066	11 640	11.1%	16 861	16.0%	28 501	27.1%	2 306	4.8%	631.1%
Borrowing	45 847	8 140	17.8%	10 414	22.7%	18 555	40.5%	12 428	29.0%	(16.2%)
Internally generated funds	7 530	825	11.0%	1 590	21.1%	2 415	32.1%	759	9.4%	109.5%
Public contributions and donations	100	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	158 542	20 606	13.0%	28 865	18.2%	49 471	31.2%	15 493	13.6%	86.3%
Governance and Administration	4 620	232	5.0%	623	13.5%	855	18.5%	138	8.9%	353.0%
Executive & Council	900	161	17.9%	-	-	161	17.9%	9	72.9%	(100.0%)
Budget & Treasury Office	318	10	3.2%	19	6.0%	29	9.2%	36	51.0%	(47.7%)
Corporate Services	3 403	61	1.8%	604	17.7%	665	19.5%	92	6.1%	558.9%
Community and Public Safety	6 591	284	4.3%	1 900	28.8%	2 185	33.1%	611	33.6%	211.2%
Community & Social Services	1 630	74	4.5%	852	52.3%	926	56.8%	133	48.4%	541.0%
Sport And Recreation	3 681	105	2.9%	918	24.9%	1 023	27.8%	382	34.1%	140.5%
Public Safety	1 256	99	7.9%	116	9.3%	216	17.2%	96	11.2%	21.5%
Housing	25	6	25.0%	13	54.0%	19	79.0%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	108 552	10 550	9.7%	19 603	18.1%	30 153	27.8%	28	.1%	69 073.2%
Planning and Development	4	-	-	-	-	-	-	2	29.8%	(100.0%)
Road Transport	108 531	10 550	9.7%	19 603	18.1%	30 153	27.8%	24	.1%	82 487.6%
Environmental Protection	17	-	-	-	-	-	-	2	10.0%	(100.0%)
Trading Services	38 780	9 540	24.6%	6 739	17.4%	16 279	42.0%	14 717	26.9%	(54.2%)
Electricity	5 713	1 868	32.7%	2 025	35.4%	3 893	68.1%	9 758	48.6%	(79.2%)
Water	12 213	3 605	29.5%	2 530	20.7%	6 135	50.2%	39	.3%	6 433.6%
Waste Water Management	20 388	4 067	19.9%	2 045	10.0%	6 112	30.0%	4 920	25.4%	(58.4%)
Waste Management	465	-	-	140	30.1%	140	30.1%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	39.4%	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	402 335	152 169	37.8%	110 477	27.5%	262 647	65.3%	99 834	59.9%	10.7%
Property rates, penalties and collection charges	68 515	24 190	35.3%	19 856	29.0%	44 047	64.3%	20 190	62.1%	(1.7%)
Service charges	191 655	41 117	21.5%	42 146	22.0%	83 263	43.4%	38 765	40.7%	8.7%
Other revenue	19 738	61 040	309.3%	24 679	125.0%	85 719	434.3%	22 315	332.5%	10.6%
Government - operating	72 660	16 592	22.8%	10 359	14.3%	26 952	37.1%	18 067	57.3%	(42.7%)
Government - capital	43 374	3 724	8.6%	14 807	34.1%	18 530	42.7%	4 031	7.3%	267.3%
Interest	6 393	5 506	86.1%	(1 370)	(21.4%)	4 136	64.7%	(3 534)	85.3%	(61.2%)
Dividends	-	-		-		-		-		
Payments	(353 452)	(107 626)	30.4%	(99 238)	28.1%	(206 863)	58.5%	(85 871)	53.8%	15.6%
Suppliers and employees	(334 845)	(107 537)	32.1%	(92 528)	27.6%	(200 065)	59.7%	(81 144)	54.0%	14.0%
Finance charges	(17 789)	-	-	(6 361)	35.8%	(6 361)	35.8%	(4 504)	44.2%	41.2%
Transfers and grants	(818)	(88)	10.8%	(349)	42.6%	(437)	53.4%	(224)	122.0%	55.6%
Net Cash from/(used) Operating Activities	48 883	44 544	91.1%	11 240	23.0%	55 783	114.1%	13 963	89.0%	(19.5%)
Cash Flow from Investing Activities										
Receipts	5 002	-	-	25	.5%	25	.5%	-	-	(100.0%)
Proceeds on disposal of PPE	5 000	-	-	25	.5%	25	.5%	-	-	(100.0%)
Decrease in non-current debtors	2	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(158 542)	(20 606)	13.0%	(28 865)	18.2%	(49 471)	31.2%	(15 493)	13.6%	86.3%
Capital assets	(158 542)	(20 606)	13.0%	(28 865)	18.2%	(49 471)	31.2%	(15 493)	13.6%	86.3%
Net Cash from/(used) Investing Activities	(153 540)	(20 606)	13.4%	(28 841)	18.8%	(49 446)	32.2%	(15 493)	13.9%	86.1%
Cash Flow from Financing Activities										
Receipts	46 034	163	.4%	356	.8%	519	1.1%	131	.7%	172.5%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	45 847	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	187	163	87.0%	356	190.4%	519	277.4%	131	-	172.5%
Payments	(15 687)	-	-	(7 069)	45.1%	(7 069)	45.1%	(5 778)	46.7%	22.3%
Repayment of borrowing	(15 687)	-	-	(7 069)	45.1%	(7 069)	45.1%	(5 778)	46.7%	22.3%
Net Cash from/(used) Financing Activities	30 347	163	.5%	(6 713)	(22.1%)	(6 550)	(21.6%)	(5 648)	(13.0%)	18.9%
Net Increase/(Decrease) in cash held	(74 311)	24 101	(32.4%)	(24 314)	32.7%	(213)	.3%	(7 178)	(83.3%)	238.7%
Cash/cash equivalents at the year begin:	176 606	206 785	117.1%	230 886	130.7%	206 785	117.1%	178 100	137.0%	29.6%
Cash/cash equivalents at the year end:	102 295	230 886	225.7%	206 572	201.9%	206 572	201.9%	170 922	291.2%	20.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 624	45.1%	317	3.9%	494	6.1%	3 594	44.8%	8 029	16.2%	308	3.8%	-	-
Trade and Other Receivables from Exchange Transactions - Electric	9 069	69.2%	384	2.9%	762	5.8%	2 892	22.1%	13 106	26.4%	21	.2%	-	-
Receivables from Non-exchange Transactions - Property Rates	5 922	45.8%	448	3.5%	1 827	14.1%	4 720	36.5%	12 917	26.0%	20	.2%	-	-
Receivables from Exchange Transactions - Waste Water Managem	1 857	30.1%	221	3.6%	549	8.9%	3 537	57.4%	6 163	12.4%	261	4.2%	-	-
Receivables from Exchange Transactions - Waste Management	1 520	44.4%	161	4.7%	110	3.2%	1 628	47.6%	3 418	6.9%	191	5.6%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	218	14.5%	95	6.3%	48	3.2%	1 136	75.9%	1 496	3.0%	(1)	(.1%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 199	26.4%	161	3.6%	121	2.7%	3 055	67.3%	4 536	9.1%	89	2.0%	-	-
Total By Income Source	23 408	47.1%	1 787	3.6%	3 910	7.9%	20 562	41.4%	49 666	100.0%	888	1.8%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	720	32.4%	72	3.2%	560	25.2%	867	39.1%	2 218	4.5%	-	-	-	-
Commercial	6 144	71.9%	309	3.6%	261	3.1%	1 831	21.4%	8 546	17.2%	-	-	-	-
Households	16 544	42.5%	1 406	3.6%	3 089	7.9%	17 864	45.9%	38 902	78.3%	888	2.3%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	23 408	47.1%	1 787	3.6%	3 910	7.9%	20 562	41.4%	49 666	100.0%	888	1.8%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2 738	100.0%	-	-	-	-	-	-	2 738	97.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	61	100.0%	-	-	-	-	-	-	61	2.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 799	100.0%	-	-	-	-	-	-	2 799	100.0%

Contact Details

Municipal Manager	Mr Johan Jacobs	028 713 8007
Financial Manager	Mrs L Viljoen	028 713 8010

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MOSSEL BAY (WC043)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	858 185	388 636	45.3%	170 079	19.8%	558 715	65.1%	177 457	63.3%	(4.2%)
Property rates	101 477	103 237	101.7%	(70)	(.1%)	103 167	101.7%	96	100.1%	(173.4%)
Property rates - penalties and collection charges	324	117	36.0%	149	46.1%	266	82.1%	417	93.7%	(64.2%)
Service charges - electricity revenue	356 579	97 041	27.2%	92 009	25.8%	189 050	53.0%	84 172	53.2%	9.3%
Service charges - water revenue	94 832	29 197	30.8%	23 839	25.1%	53 036	55.9%	20 614	48.2%	15.6%
Service charges - sanitation revenue	54 134	69 682	128.7%	(6 087)	(11.2%)	63 595	117.5%	(385)	128.7%	1 482.4%
Service charges - refuse revenue	36 583	9 170	25.1%	9 258	25.3%	18 428	50.4%	8 887	50.9%	4.2%
Service charges - other	9 389	4 949	52.7%	2 479	26.4%	7 428	79.1%	(2 164)	47.1%	(214.6%)
Rental of facilities and equipment	4 842	1 646	34.0%	1 221	25.2%	2 867	59.2%	677	47.6%	80.5%
Interest earned - external investments	24 810	7 868	31.7%	8 584	34.6%	16 452	66.3%	6 917	80.7%	24.1%
Interest earned - outstanding debtors	1 317	374	28.4%	412	31.3%	786	59.7%	42	2.3%	883.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	28 027	25 808	92.1%	857	3.1%	26 665	95.1%	127	.9%	574.9%
Licences and permits	1 395	304	21.8%	251	18.0%	555	39.8%	242	40.1%	3.8%
Agency services	4 728	1 065	22.5%	1 284	27.2%	2 349	49.7%	1 198	56.4%	7.2%
Transfers recognised - operational	129 502	34 721	26.8%	33 750	26.1%	68 471	52.9%	49 218	62.6%	(31.4%)
Other own revenue	10 244	3 458	33.8%	2 144	20.9%	5 602	54.7%	7 400	111.5%	(71.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	874 172	151 675	17.4%	169 717	19.4%	321 393	36.8%	173 444	40.5%	(2.1%)
Employee related costs	257 593	54 742	21.3%	56 156	21.8%	110 899	43.1%	52 745	43.0%	6.5%
Remuneration of councillors	10 301	2 183	21.2%	2 304	22.4%	4 487	43.6%	2 305	46.3%	(.1%)
Debt impairment	32 808	-	-	-	-	-	-	5	-	(100.0%)
Depreciation and asset impairment	70 263	-	-	-	-	-	-	16 214	52.1%	(100.0%)
Finance charges	3 094	-	-	1 409	45.5%	1 409	45.5%	1 214	32.7%	16.0%
Bulk purchases	273 514	63 818	23.3%	58 814	21.5%	122 633	44.8%	53 153	44.2%	10.7%
Other Materials	10 688	1 664	15.6%	2 564	24.0%	4 228	39.6%	2 663	36.9%	(3.7%)
Contracted services	39 840	6 615	16.6%	10 811	27.1%	17 427	43.7%	11 262	43.8%	(4.0%)
Transfers and grants	1 320	260	19.7%	361	27.4%	622	47.1%	398	51.4%	(9.2%)
Other expenditure	173 832	22 382	12.9%	37 187	21.4%	59 569	34.3%	32 744	36.3%	13.6%
Loss on disposal of PPE	919	10	1.1%	111	12.1%	121	13.2%	739	55.6%	(85.0%)
Surplus/(Deficit)	(15 987)	236 961		362		237 323		4 013		
Transfers recognised - capital	36 223	3 913	10.8%	7 233	20.0%	11 146	30.8%	15 552	38.7%	(53.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	1 236	41	3.4%	176	14.2%	217	17.6%	181	17.5%	(2.9%)
Surplus/(Deficit) after capital transfers and contributions	21 472	240 916		7 771		248 686		19 745		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	21 472	240 916		7 771		248 686		19 745		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 472	240 916		7 771		248 686		19 745		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 472	240 916		7 771		248 686		19 745		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	148 066	14 686	9.9%	27 373	18.5%	42 060	28.4%	30 519	34.7%	(10.3%)
National Government	29 683	3 187	10.7%	4 911	16.5%	8 099	27.3%	9 286	44.7%	(47.1%)
Provincial Government	6 540	892	13.6%	2 395	36.6%	3 287	50.3%	6 050	35.0%	(60.4%)
District Municipality	-	-	-	7	-	7	-	129	10.9%	(94.7%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 223	4 079	11.3%	7 314	20.2%	11 392	31.5%	15 465	39.1%	(52.7%)
Borrowing	6 500	2	-	428	6.6%	430	6.6%	196	4.0%	118.7%
Internally generated funds	103 214	9 947	9.6%	18 729	18.1%	28 675	27.8%	14 515	33.1%	29.0%
Public contributions and donations	2 129	659	31.0%	903	42.4%	1 562	73.4%	343	42.0%	163.2%
Capital Expenditure Standard Classification	148 066	14 686	9.9%	27 373	18.5%	42 060	28.4%	30 519	34.7%	(10.3%)
Governance and Administration	4 531	756	16.7%	1 383	30.5%	2 139	47.2%	2 049	69.6%	(32.5%)
Executive & Council	500	21	4.2%	181	36.2%	202	40.4%	8	67.9%	2 106.4%
Budget & Treasury Office	218	72	33.1%	68	31.1%	140	64.2%	96	48.1%	(29.1%)
Corporate Services	3 813	662	17.4%	1 134	29.7%	1 797	47.1%	1 945	71.3%	(41.7%)
Community and Public Safety	18 315	1 543	8.4%	4 679	25.5%	6 222	34.0%	8 922	34.8%	(47.6%)
Community & Social Services	6 377	300	4.7%	1 628	25.5%	1 928	30.2%	238	8.5%	583.9%
Sport And Recreation	4 158	295	7.1%	1 114	26.8%	1 409	33.9%	414	15.3%	169.1%
Public Safety	2 580	50	1.9%	865	33.5%	915	35.5%	294	39.4%	194.2%
Housing	5 200	897	17.3%	1 073	20.6%	1 970	37.9%	7 976	40.8%	(86.6%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	27 828	2 970	10.7%	4 842	17.4%	7 813	28.1%	8 077	39.8%	(40.1%)
Planning and Development	514	35	6.8%	415	80.7%	450	87.5%	24	33.7%	1 618.6%
Road Transport	27 314	2 935	10.7%	4 427	16.2%	7 363	27.0%	8 053	40.0%	(45.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	97 281	9 409	9.7%	16 469	16.9%	25 878	26.6%	11 417	30.9%	44.2%
Electricity	29 122	5 632	19.3%	5 823	20.0%	11 455	39.3%	3 402	33.5%	71.2%
Water	30 401	954	3.1%	3 038	10.0%	3 991	13.1%	3 086	21.4%	(1.6%)
Waste Water Management	35 253	2 819	8.0%	7 608	21.6%	10 427	29.6%	4 914	35.6%	54.8%
Waste Management	2 505	4	.2%	0	-	4	.2%	14	8.4%	(97.4%)
Other	110	9	7.8%	-	-	9	7.8%	54	535.4%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	857 333	392 549	45.8%	177 312	20.7%	569 862	66.5%	193 008	64.7%	(8.1%)
Property rates, penalties and collection charges	101 789	103 354	101.5%	79	.1%	103 433	101.6%	513	101.5%	(84.5%)
Service charges	540 032	210 039	38.9%	121 498	22.5%	331 537	61.4%	111 125	60.7%	9.3%
Other revenue	23 658	32 280	136.4%	5 757	24.3%	38 037	160.8%	9 643	75.8%	(40.3%)
Government - operating	129 502	34 721	26.8%	33 750	26.1%	68 471	52.9%	49 218	62.6%	(31.4%)
Government - capital	36 223	3 913	10.8%	7 233	20.0%	11 146	30.8%	15 552	38.7%	(53.5%)
Interest	26 127	8 242	31.5%	8 995	34.4%	17 238	66.0%	6 958	66.3%	29.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(753 842)	(349 696)	46.4%	(140 422)	18.6%	(490 118)	65.0%	(155 477)	64.8%	(9.7%)
Suppliers and employees	(749 436)	(349 435)	46.6%	(138 651)	18.5%	(488 087)	65.1%	(153 865)	65.0%	(9.9%)
Finance charges	(3 086)	-	-	(1 409)	45.7%	(1 409)	45.7%	(1 214)	32.8%	16.0%
Transfers and grants	(1 320)	(260)	19.7%	(361)	27.4%	(622)	47.1%	(398)	51.4%	(9.2%)
Net Cash from/(used) Operating Activities	103 491	42 854	41.4%	36 890	35.6%	79 744	77.1%	37 531	64.0%	(1.7%)
Cash Flow from Investing Activities										
Receipts	(10 664)	(3 993)	37.4%	(2 915)	27.3%	(6 907)	64.8%	68	14.4%	(4 355.3%)
Proceeds on disposal of PPE	1 236	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	100	(993)	(992.9%)	85	85.4%	(907)	(907.5%)	68	145.8%	24.7%
Decrease (increase) in non-current investments	(12 000)	(3 000)	25.0%	(3 000)	25.0%	(6 000)	50.0%	-	-	(100.0%)
Payments	(148 066)	(14 498)	9.8%	(27 407)	18.5%	(41 906)	28.3%	(30 520)	34.7%	(10.2%)
Capital assets	(148 066)	(14 498)	9.8%	(27 407)	18.5%	(41 906)	28.3%	(30 520)	34.7%	(10.2%)
Net Cash from/(used) Investing Activities	(158 730)	(18 491)	11.6%	(30 322)	19.1%	(48 813)	30.8%	(30 451)	34.9%	(.4%)
Cash Flow from Financing Activities										
Receipts	8 428	451	5.3%	786	9.3%	1 237	14.7%	(835)	(4.1%)	(194.1%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	7 410	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 018	451	44.3%	786	77.2%	1 237	121.4%	(835)	(25.7%)	(194.1%)
Payments	(3 702)	(313)	8.5%	(1 282)	34.6%	(1 595)	43.1%	(1 014)	49.4%	26.5%
Repayment of borrowing	(3 702)	(313)	8.5%	(1 282)	34.6%	(1 595)	43.1%	(1 014)	49.4%	26.5%
Net Cash from/(used) Financing Activities	4 726	138	2.9%	(496)	(10.5%)	(358)	(7.6%)	(1 848)	(38.0%)	(73.2%)
Net Increase/(Decrease) in cash held	(50 513)	24 500	(48.5%)	6 072	(12.0%)	30 572	(60.5%)	5 231	571.3%	16.1%
Cash/cash equivalents at the year begin:	274 878	339 310	123.4%	363 810	132.4%	339 310	123.4%	356 128	139.8%	2.2%
Cash/cash equivalents at the year end:	224 366	363 810	162.2%	369 882	164.9%	369 882	164.9%	361 359	153.3%	2.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 219	58.3%	1 188	8.4%	700	5.0%	3 984	28.3%	14 091	26.6%	257	1.8%	-	-
Trade and Other Receivables from Exchange Transactions - Electric	19 026	78.9%	2 381	9.9%	288	1.2%	2 405	10.0%	24 101	45.6%	17	.1%	-	-
Receivables from Non-exchange Transactions - Property Rates	5 052	43.2%	965	8.3%	294	2.5%	5 382	46.0%	11 693	22.1%	63	.5%	-	-
Receivables from Exchange Transactions - Waste Water Managem	2 738	45.7%	377	6.3%	183	3.1%	2 696	45.0%	5 993	11.3%	364	6.1%	-	-
Receivables from Exchange Transactions - Waste Management	2 341	77.0%	177	5.8%	70	2.3%	454	14.9%	3 041	5.7%	68	2.2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	3.4%	3	2.3%	2	1.8%	113	92.5%	122	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(10 415)	169.6%	113	(1.8%)	177	(2.9%)	3 985	(64.9%)	(6 140)	(11.6%)	81	(1.3%)	-	-
Total By Income Source	26 965	51.0%	5 203	9.8%	1 714	3.2%	19 019	36.0%	52 901	100.0%	850	1.6%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 776	54.2%	495	15.1%	51	1.6%	952	29.1%	3 274	6.2%	-	-	-	-
Commercial	18 822	64.0%	3 165	10.8%	796	2.7%	6 628	22.5%	29 411	55.6%	56	.2%	-	-
Households	6 367	31.5%	1 542	7.6%	867	4.3%	11 439	56.6%	20 215	38.2%	795	3.9%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	26 965	51.0%	5 203	9.8%	1 714	3.2%	19 019	36.0%	52 901	100.0%	850	1.6%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	(43)	(77.8%)	98	177.8%	-	-	-	-	55	1.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 899	97.7%	114	2.3%	-	-	(1)	-	5 012	98.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	4 856	95.8%	212	4.2%	-	-	(1)	-	5 067	100.0%

Contact Details

Municipal Manager	Adv T. GILIOMEE	044 606 5003
Financial Manager	Mr M.K.BOTHA	044 606 5000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GEORGE (WC044)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	1 519 175	279 325	18.4%	391 230	25.8%	670 555	44.1%	354 166	48.8%	10.5%
Property rates	205 621	62 505	30.4%	49 417	24.0%	111 922	54.4%	40 393	51.7%	22.3%
Property rates - penalties and collection charges	5 683	1 265	22.3%	1 233	21.7%	2 498	43.9%	1 444	49.4%	(14.6%)
Service charges - electricity revenue	574 863	79 221	13.8%	192 123	33.4%	271 344	47.2%	129 739	49.9%	48.1%
Service charges - water revenue	110 633	22 892	20.7%	32 174	29.1%	55 066	49.8%	26 127	43.7%	23.1%
Service charges - sanitation revenue	71 452	20 654	28.9%	21 170	29.6%	41 824	58.5%	21 518	63.5%	(1.6%)
Service charges - refuse revenue	52 374	15 532	29.7%	15 501	29.6%	31 033	59.3%	15 116	61.8%	2.6%
Service charges - other	14	2	13.8%	4	31.2%	6	44.9%	86	52.1%	(94.9%)
Rental of facilities and equipment	2 670	2 081	77.9%	306	11.4%	2 387	89.4%	346	71.1%	(11.6%)
Interest earned - external investments	27 417	5 520	20.1%	9 319	34.0%	14 839	54.1%	6 926	62.1%	34.6%
Interest earned - outstanding debtors	4 879	1 006	20.6%	1 020	20.9%	2 026	41.5%	1 099	48.4%	(7.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	62 213	3 201	5.1%	1 696	2.7%	4 897	7.9%	2 599	9.0%	(34.7%)
Licences and permits	2 951	659	22.3%	263	8.9%	922	31.2%	456	38.3%	(42.3%)
Agency services	7 470	2 247	30.1%	1 223	16.4%	3 470	46.5%	2 363	65.5%	(48.3%)
Transfers recognised - operational	312 430	47 831	15.3%	53 742	17.2%	101 574	32.5%	88 065	48.0%	(39.0%)
Other own revenue	78 505	14 683	18.7%	12 023	15.3%	26 706	34.0%	17 890	48.1%	(32.8%)
Gains on disposal of PPE	-	26	-	16	-	42	-	-	-	(100.0%)
Operating Expenditure	1 627 126	263 769	16.2%	411 260	25.3%	675 030	41.5%	385 399	42.8%	6.7%
Employee related costs	417 681	88 160	21.1%	110 355	26.4%	198 515	47.5%	102 672	52.5%	7.5%
Remuneration of councillors	20 761	3 961	19.1%	4 475	21.6%	8 437	40.6%	4 173	42.9%	7.2%
Debt impairment	63 424	5 335	8.4%	2 469	3.9%	7 804	12.3%	-	-	(100.0%)
Depreciation and asset impairment	159 421	12	-	64 265	40.3%	64 277	40.3%	71 615	52.4%	(10.3%)
Finance charges	39 320	-	-	20 411	51.9%	20 411	51.9%	22 635	51.3%	(9.8%)
Bulk purchases	394 767	95 707	24.2%	85 804	21.7%	181 511	46.0%	76 471	44.7%	12.2%
Other Materials	414	5 575	1 345.7%	7 435	1 794.5%	13 010	3 140.2%	46	39.9%	16 077.3%
Contracted services	252 478	55 666	22.0%	93 194	36.9%	148 861	59.0%	55 853	37.3%	66.9%
Transfers and grants	4 988	-	-	-	-	-	-	1 292	52.5%	(100.0%)
Other expenditure	273 872	9 422	3.4%	22 843	8.3%	32 265	11.8%	50 643	35.1%	(54.9%)
Loss on disposal of PPE	-	(68)	-	9	-	(60)	-	-	-	(100.0%)
Surplus/(Deficit)	(107 951)	15 555		(20 030)		(4 475)		(31 233)		
Transfers recognised - capital	147 268	-	-	36 342	24.7%	36 342	24.7%	30 660	23.6%	18.5%
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets	10 731	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	50 048	15 555		16 312		31 867		(574)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	50 048	15 555		16 312		31 867		(574)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	50 048	15 555		16 312		31 867		(574)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	50 048	15 555		16 312		31 867		(574)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	221 795	24 043	10.8%	38 701	17.4%	62 744	28.3%	38 873	25.1%	(.4%)
National Government	83 698	4 427	5.3%	5 370	6.4%	9 796	11.7%	27 522	34.0%	(80.5%)
Provincial Government	36 399	9 040	24.8%	26 731	73.4%	35 771	98.3%	363	6.0%	7 271.0%
District Municipality	-	4	-	9	-	13	-	1 922	91.7%	(99.5%)
Other transfers and grants	20 250	-	-	-	-	-	-	227	8.8%	(100.0%)
Transfers recognised - capital	140 347	13 470	9.6%	32 110	22.9%	45 580	32.5%	30 033	29.4%	6.9%
Borrowing	22 031	899	4.1%	858	3.9%	1 757	8.0%	444	25.2%	93.1%
Internally generated funds	59 417	9 674	16.3%	5 733	9.6%	15 407	25.9%	8 395	17.2%	(31.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	221 795	24 043	10.8%	38 701	17.4%	62 744	28.3%	38 873	25.1%	(.4%)
Governance and Administration	11 230	5 227	46.5%	660	5.9%	5 887	52.4%	2 548	37.7%	(74.1%)
Executive & Council	2 535	1 072	42.3%	274	10.8%	1 346	53.1%	297	11.5%	(7.7%)
Budget & Treasury Office	550	38	6.9%	8	1.4%	46	8.3%	162	31.1%	(95.2%)
Corporate Services	8 145	4 117	50.5%	378	4.6%	4 495	55.2%	2 089	52.2%	(81.9%)
Community and Public Safety	20 638	1 703	8.3%	2 442	11.8%	4 145	20.1%	1 743	11.4%	40.1%
Community & Social Services	8 462	502	5.9%	1 049	12.4%	1 551	18.3%	453	15.2%	131.5%
Sport And Recreation	5 894	118	2.0%	1 189	20.2%	1 307	22.2%	756	19.1%	57.2%
Public Safety	4 420	1 018	23.0%	49	1.1%	1 067	24.1%	533	11.6%	(90.8%)
Housing	1 672	-	-	61	3.7%	61	3.7%	-	2.1%	(100.0%)
Health	190	65	34.4%	94	49.4%	159	83.8%	1	59.6%	10 108.6%
Economic and Environmental Services	71 907	6 945	9.7%	22 564	31.4%	29 510	41.0%	25 127	37.1%	(10.2%)
Planning and Development	35	-	-	35	99.9%	35	99.9%	-	-	(100.0%)
Road Transport	71 826	6 945	9.7%	22 529	31.4%	29 475	41.0%	25 127	37.1%	(10.3%)
Environmental Protection	46	-	-	-	-	-	-	-	-	-
Trading Services	117 890	10 168	8.6%	13 004	11.0%	23 172	19.7%	9 455	16.2%	37.5%
Electricity	20 433	337	1.6%	1 306	6.4%	1 642	8.0%	3 022	15.1%	(56.8%)
Water	54 096	5 461	10.1%	7 305	13.5%	12 765	23.6%	2 797	8.6%	161.1%
Waste Water Management	36 556	4 274	11.7%	3 424	9.4%	7 698	21.1%	3 470	24.3%	(1.3%)
Waste Management	6 804	96	1.4%	970	14.3%	1 067	15.7%	166	17.5%	483.8%
Other	130	-	-	30	23.0%	30	23.0%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	1 541 214	580 798	37.7%	154 330	10.0%	735 129	47.7%	536 728	77.7%	(71.2%)
Property rates, penalties and collection charges	202 852	55 477	27.3%	58 691	28.9%	114 168	56.3%	49 908	56.7%	17.6%
Service charges	771 943	134 936	17.5%	153 444	19.9%	288 380	37.4%	188 604	52.1%	(18.6%)
Other revenue	92 247	293 809	318.5%	(153 609)	(166.5%)	140 200	152.0%	162 870	377.1%	(194.3%)
Government - operating	301 937	53 949	17.9%	56 176	18.6%	110 125	36.5%	103 507	69.1%	(45.7%)
Government - capital	140 285	37 283	26.6%	29 249	20.8%	66 532	47.4%	23 789	60.8%	23.0%
Interest	31 950	5 344	16.7%	10 380	32.5%	15 725	49.2%	8 051	63.3%	28.9%
Dividends	-	-		-		-		-		
Payments	(1 273 966)	(398 782)	31.3%	(360 245)	28.3%	(759 027)	59.6%	(542 044)	80.2%	(33.5%)
Suppliers and employees	(1 229 948)	(397 447)	32.3%	(339 234)	27.6%	(736 681)	59.9%	(518 172)	81.4%	(34.5%)
Finance charges	(39 320)	-	-	(20 411)	51.9%	(20 411)	51.9%	(22 569)	51.2%	(9.6%)
Transfers and grants	(4 698)	(1 336)	28.4%	(600)	12.8%	(1 936)	41.2%	(1 303)	53.0%	(54.0%)
Net Cash from/(used) Operating Activities	267 248	182 016	68.1%	(205 915)	(77.1%)	(23 899)	(8.9%)	(5 316)	64.0%	3 773.7%
Cash Flow from Investing Activities										
Receipts	10 845	1 230	11.3%	1 218	11.2%	2 449	22.6%	5 559	139.5%	(78.1%)
Proceeds on disposal of PPE	10 731	1 230	11.5%	1 218	11.4%	2 449	22.8%	5 559	138.0%	(78.1%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	114	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(221 536)	(28 825)	13.0%	(37 620)	17.0%	(66 445)	30.0%	(15 932)	14.2%	136.1%
Capital assets	(221 536)	(28 825)	13.0%	(37 620)	17.0%	(66 445)	30.0%	(15 932)	14.2%	136.1%
Net Cash from/(used) Investing Activities	(210 691)	(27 595)	13.1%	(36 402)	17.3%	(63 996)	30.4%	(10 373)	10.7%	250.9%
Cash Flow from Financing Activities										
Receipts	8 667	-	-	-	-	-	-	450	4.3%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	6 615	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 052	-	-	-	-	-	-	450	468.0%	(100.0%)
Payments	(42 011)	-	-	1 413	(3.4%)	1 413	(3.4%)	(20 427)	53.1%	(106.9%)
Repayment of borrowing	(42 011)	-	-	1 413	(3.4%)	1 413	(3.4%)	(20 427)	53.1%	(106.9%)
Net Cash from/(used) Financing Activities	(33 345)	-	-	1 413	(4.2%)	1 413	(4.2%)	(19 977)	119.7%	(107.1%)
Net Increase/(Decrease) in cash held	23 212	154 421	665.3%	(240 903)	(1 037.8%)	(86 482)	(372.6%)	(35 666)	(2 460.0%)	575.4%
Cash/cash equivalents at the year begin:	391 107	365 323	93.4%	519 744	132.9%	365 323	93.4%	483 851	100.0%	7.4%
Cash/cash equivalents at the year end:	414 320	519 744	125.4%	278 841	67.3%	278 841	67.3%	448 185	131.2%	(37.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	17 835	24.2%	3 530	4.8%	2 976	4.0%	49 289	66.9%	73 630	35.6%	4 547	6.2%	-	-
Trade and Other Receivables from Exchange Transactions - Electric	30 133	78.4%	1 591	4.1%	1 318	3.4%	5 389	14.0%	38 431	18.6%	9	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 749	53.4%	1 653	4.7%	990	2.8%	13 745	39.1%	35 136	17.0%	414	1.2%	-	-
Receivables from Exchange Transactions - Waste Water Managem	9 697	35.4%	1 186	4.3%	931	3.4%	15 563	56.8%	27 377	13.2%	2 578	9.4%	-	-
Receivables from Exchange Transactions - Waste Management	7 568	37.0%	942	4.6%	739	3.6%	11 194	54.8%	20 443	9.9%	2 087	10.2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	27	7.7%	4	1.1%	4	1.1%	309	90.0%	343	.2%	1	.3%	-	-
Interest on Arrear Debtor Accounts	383	4.0%	87	.9%	83	.9%	8 930	94.2%	9 482	4.6%	163	1.7%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(9 860)	(465.3%)	898	42.4%	984	46.5%	10 097	476.5%	2 119	1.0%	165	7.8%	-	-
Total By Income Source	74 531	36.0%	9 890	4.8%	8 025	3.9%	114 516	55.3%	206 962	100.0%	9 965	4.8%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(156)	(18.7%)	144	17.2%	108	12.9%	739	88.6%	835	.4%	-	-	-	-
Commercial	25 220	67.5%	932	2.5%	1 128	3.0%	10 083	27.0%	37 364	18.1%	-	-	-	-
Households	49 590	29.5%	8 796	5.2%	6 776	4.0%	102 668	61.2%	167 830	81.1%	3 750	2.2%	-	-
Other	(124)	(13.3%)	18	1.9%	13	1.4%	1 026	110.0%	933	.5%	6 215	666.2%	-	-
Total By Customer Group	74 531	36.0%	9 890	4.8%	8 025	3.9%	114 516	55.3%	206 962	100.0%	9 965	4.8%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	32 140	100.0%	-	-	-	-	-	-	32 140	74.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	5 191	100.0%	-	-	-	-	-	-	5 191	12.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 389	73.0%	177	2.9%	4	.1%	1 440	24.0%	6 011	13.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	41 721	96.3%	177	.4%	4	-	1 440	3.3%	43 342	100.0%

Contact Details

Municipal Manager	Mr Trevor Botha	044 801 9069
Financial Manager	Mr Keith Jordaan	044 801 9035

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OUDTSHOORN (WC045)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	579 444	240 070	41.4%	97 225	16.8%	337 296	58.2%	83 957	55.5%	15.8%
Property rates	71 152	75 699	106.4%	(67)	(.1%)	75 631	106.3%	(34)	100.4%	98.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	225 135	57 115	25.4%	50 953	22.6%	108 068	48.0%	46 942	49.1%	8.5%
Service charges - water revenue	70 271	15 494	22.0%	13 254	18.9%	28 748	40.9%	10 941	44.6%	21.1%
Service charges - sanitation revenue	34 532	33 270	96.3%	173	.5%	33 443	96.8%	178	92.5%	(3.0%)
Service charges - refuse revenue	20 043	22 647	113.0%	(1 078)	(5.4%)	21 569	107.6%	(101)	105.4%	971.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 162	545	25.2%	469	21.7%	1 014	46.9%	440	27.3%	6.6%
Interest earned - external investments	274	548	200.2%	280	102.2%	828	302.4%	117	28.4%	138.4%
Interest earned - outstanding debtors	8 650	1 753	20.3%	1 887	21.8%	3 639	42.1%	2 691	58.8%	(29.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	11 020	697	6.3%	776	7.0%	1 473	13.4%	443	39.8%	75.0%
Licences and permits	15 576	3 711	23.8%	4 624	29.7%	8 335	53.5%	3 831	42.4%	20.7%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	99 807	24 247	24.3%	19 216	19.3%	43 463	43.5%	16 868	34.1%	13.9%
Other own revenue	20 823	4 344	20.9%	6 739	32.4%	11 083	53.2%	1 640	32.2%	310.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	590 675	120 768	20.4%	123 426	20.9%	244 194	41.3%	163 643	44.9%	(24.6%)
Employee related costs	191 965	38 215	19.9%	45 533	23.7%	83 748	43.6%	41 451	42.7%	9.8%
Remuneration of councillors	9 622	1 698	17.7%	2 182	22.7%	3 880	40.3%	1 873	32.3%	16.5%
Debt impairment	25 204	-	-	-	-	-	-	1 538	28.0%	(100.0%)
Depreciation and asset impairment	22 273	5 568	25.0%	3 712	16.7%	9 280	41.7%	10 358	50.0%	(64.2%)
Finance charges	7 879	15	.2%	3 948	50.1%	3 963	50.3%	4 502	58.6%	(12.3%)
Bulk purchases	150 329	36 384	24.2%	31 153	20.7%	67 536	44.9%	44 648	35.4%	(30.2%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	32 603	9 938	30.5%	8 193	25.1%	18 132	55.6%	13 817	50.7%	(40.7%)
Transfers and grants	1 500	52	3.5%	404	26.9%	455	30.4%	293	27.0%	37.8%
Other expenditure	149 300	28 897	19.4%	28 301	19.0%	57 199	38.3%	45 164	55.6%	(37.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(11 231)	119 303		(26 201)		93 102		(79 687)		
Transfers recognised - capital	48 504	-	-	2 213	4.6%	2 213	4.6%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	37 273	119 303		(23 988)		95 315		(79 687)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	37 273	119 303		(23 988)		95 315		(79 687)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	37 273	119 303		(23 988)		95 315		(79 687)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	37 273	119 303		(23 988)		95 315		(79 687)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	47 359	2 093	4.4%	9 194	19.4%	11 288	23.8%	5 946	12.6%	54.6%
National Government	42 547	2 015	4.7%	9 001	21.2%	11 016	25.9%	5 367	14.5%	67.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	42 547	2 015	4.7%	9 001	21.2%	11 016	25.9%	5 367	14.5%	67.7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 812	78	1.6%	193	4.0%	272	5.6%	579	6.0%	(66.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	47 359	2 093	4.4%	9 194	19.4%	11 288	23.8%	5 946	12.6%	54.6%
Governance and Administration	762	166	21.8%	193	25.4%	359	47.1%	-	1.3%	(100.0%)
Executive & Council	112	-	-	28	25.4%	28	25.4%	-	-	(100.0%)
Budget & Treasury Office	650	166	25.5%	165	25.4%	331	50.9%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 006	126	4.2%	-	-	126	4.2%	531	13.3%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 006	126	4.2%	-	-	126	4.2%	531	13.3%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 247	232	5.5%	6 118	144.1%	6 350	149.5%	3 648	13.0%	67.7%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	4 247	232	5.5%	6 118	144.1%	6 350	149.5%	3 648	13.0%	67.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	39 345	1 570	4.0%	2 883	7.3%	4 452	11.3%	1 767	13.4%	63.1%
Electricity	11 895	110	.9%	1 616	13.6%	1 725	14.5%	1 618	32.5%	(.2%)
Water	17 761	-	-	265	1.5%	265	1.5%	149	1.9%	78.3%
Waste Water Management	5 482	1 460	26.6%	596	10.9%	2 056	37.5%	-	-	(100.0%)
Waste Management	4 206	-	-	406	9.7%	406	9.7%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	627 948	151 432	24.1%	172 644	27.5%	324 076	51.6%	164 189	51.5%	5.1%
Property rates, penalties and collection charges	71 152	27 087	38.1%	16 451	23.1%	43 538	61.2%	8 510	39.2%	93.3%
Service charges	349 981	73 623	21.0%	83 726	23.9%	157 349	45.0%	51 125	39.1%	63.8%
Other revenue	49 581	9 273	18.7%	36 912	74.4%	46 185	93.2%	61 515	200.8%	(40.0%)
Government - operating	99 807	28 392	28.4%	21 958	22.0%	50 350	50.4%	18 290	38.8%	20.1%
Government - capital	48 504	10 756	22.2%	11 711	24.1%	22 467	46.3%	21 940	68.8%	(46.6%)
Interest	8 923	2 301	25.8%	1 887	21.1%	4 188	46.9%	2 808	56.5%	(32.8%)
Dividends	-	-		-		-		-		
Payments	(590 675)	(117 340)	19.9%	(146 343)	24.8%	(263 682)	44.6%	(156 131)	55.1%	(6.3%)
Suppliers and employees	(581 296)	(117 270)	20.2%	(141 994)	24.4%	(259 263)	44.6%	(151 336)	42.2%	(6.2%)
Finance charges	(7 879)	(15)	.2%	(3 948)	50.1%	(3 963)	50.3%	(4 502)	58.6%	(12.3%)
Transfers and grants	(1 500)	(55)	3.7%	(401)	26.7%	(456)	30.4%	(293)	4 821.7%	36.9%
Net Cash from/(used) Operating Activities	37 273	34 092	91.5%	26 301	70.6%	60 394	162.0%	8 058	22.8%	226.4%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(47 359)	(2 093)	4.4%	(9 194)	19.4%	(11 288)	23.8%	(5 946)	12.6%	54.6%
Capital assets	(47 359)	(2 093)	4.4%	(9 194)	19.4%	(11 288)	23.8%	(5 946)	12.6%	54.6%
Net Cash from/(used) Investing Activities	(47 359)	(2 093)	4.4%	(9 194)	19.4%	(11 288)	23.8%	(5 946)	16.0%	54.6%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(9 504)	(3 341)	35.2%	(5 460)	57.4%	(8 801)	92.6%	-	-	(100.0%)
Repayment of borrowing	(9 504)	(3 341)	35.2%	(5 460)	57.4%	(8 801)	92.6%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(9 504)	(3 341)	35.2%	(5 460)	57.4%	(8 801)	92.6%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(19 591)	28 658	(146.3%)	11 647	(59.5%)	40 306	(205.7%)	2 112	458.3%	451.6%
Cash/cash equivalents at the year begin:	-	-	-	28 658	-	-	-	4 789	(1.7%)	498.4%
Cash/cash equivalents at the year end:	(19 591)	28 658	(146.3%)	40 306	(205.7%)	40 306	(205.7%)	6 901	(14.9%)	484.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 658	20.4%	1 207	6.7%	1 083	6.0%	11 996	66.9%	17 944	17.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	13 443	70.1%	565	2.9%	421	2.2%	4 755	24.8%	19 184	19.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 609	25.6%	553	3.1%	4 026	22.4%	8 804	48.9%	17 992	18.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	2 581	19.1%	490	3.6%	1 484	11.0%	8 969	66.3%	13 523	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 695	14.3%	413	3.5%	1 223	10.3%	8 542	71.9%	11 872	11.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 163	5.9%	292	1.5%	296	1.5%	17 814	91.0%	19 565	19.5%	-	-	-	-
Total By Income Source	27 149	27.1%	3 520	3.5%	8 532	8.5%	60 880	60.8%	100 081	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 368	31.0%	77	1.0%	3 769	49.4%	1 422	18.6%	7 636	7.6%	-	-	-	-
Commercial	7 197	49.1%	272	1.9%	857	5.8%	6 336	43.2%	14 662	14.7%	-	-	-	-
Households	17 584	22.6%	3 171	4.1%	3 907	5.0%	53 121	68.3%	77 783	77.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	27 149	27.1%	3 520	3.5%	8 532	8.5%	60 880	60.8%	100 081	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	16	.1%	-	-	-	-	20 754	99.9%	20 770	23.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	6 716	100.0%	-	-	-	-	-	-	6 716	7.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	33 904	55.6%	-	-	-	-	27 066	44.4%	60 970	67.6%
Auditor-General	-	-	-	-	-	-	1 700	100.0%	1 700	1.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	40 637	45.1%	-	-	-	-	49 520	54.9%	90 157	100.0%

Contact Details

Municipal Manager	Mr A. Paulse (Acting)	044 203 3004
Financial Manager	Mr F. L'tter	044 203 3003

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BITOU (WC047)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	513 486	280 446	54.6%	81 229	15.8%	361 675	70.4%	80 182	77.2%	1.3%
Property rates	115 510	113 203	98.0%	(381)	(.3%)	112 823	97.7%	1 024	100.4%	(137.2%)
Property rates - penalties and collection charges	1 275	373	29.3%	434	34.0%	807	63.3%	429	250.8%	1.2%
Service charges - electricity revenue	129 334	24 967	19.3%	30 673	23.7%	55 640	43.0%	27 420	48.3%	11.9%
Service charges - water revenue	45 752	14 062	30.7%	11 284	24.7%	25 346	55.4%	10 898	60.6%	3.5%
Service charges - sanitation revenue	38 805	51 711	133.3%	(3 689)	(9.5%)	48 022	123.8%	(79)	173.2%	4 558.2%
Service charges - refuse revenue	25 612	31 973	124.8%	(2 194)	(8.6%)	29 780	116.3%	5	154.2%	(40 992.6%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 440	371	25.8%	346	24.0%	717	49.8%	406	55.9%	(14.7%)
Interest earned - external investments	5 828	1 834	31.5%	1 487	25.5%	3 321	57.0%	2 053	80.8%	(27.6%)
Interest earned - outstanding debtors	3 163	1 223	38.7%	1 234	39.0%	2 457	77.7%	893	50.5%	38.1%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	22 016	68	.3%	2 264	10.3%	2 332	10.6%	1 568	9.8%	44.4%
Licences and permits	6 052	6	.1%	28	.5%	34	.6%	46	118.7%	(39.9%)
Agency services	1 219	236	19.3%	370	30.3%	605	49.7%	361	58.2%	2.4%
Transfers recognised - operational	104 230	36 976	35.5%	35 275	33.8%	72 251	69.3%	32 495	66.6%	8.6%
Other own revenue	13 026	3 442	26.4%	4 098	31.5%	7 540	57.9%	2 663	57.8%	53.9%
Gains on disposal of PPE	223	-	-	-	-	-	-	-	-	-
Operating Expenditure	522 388	111 052	21.3%	131 819	25.2%	242 871	46.5%	131 297	53.7%	.4%
Employee related costs	195 309	45 150	23.1%	50 452	25.8%	95 602	48.9%	47 381	48.8%	6.5%
Remuneration of councillors	5 597	1 337	23.9%	1 350	24.1%	2 686	48.0%	1 337	49.2%	1.0%
Debt impairment	31 999	-	-	10 000	31.2%	10 000	31.2%	9 156	41.0%	9.2%
Depreciation and asset impairment	22 731	5 537	24.4%	5 813	25.6%	11 350	49.9%	4 631	44.4%	25.5%
Finance charges	15 318	280	1.8%	7 531	49.2%	7 811	51.0%	6 961	48.2%	8.2%
Bulk purchases	89 994	34 878	38.8%	21 626	24.0%	56 503	62.8%	19 336	46.8%	11.8%
Other Materials	4 257	580	13.6%	1 193	28.0%	1 773	41.7%	1 045	48.2%	14.1%
Contracted services	22 769	3 832	16.8%	5 406	23.7%	9 238	40.6%	5 241	39.0%	3.2%
Transfers and grants	3 632	875	24.1%	2 625	72.3%	3 500	96.4%	1 561	81.1%	68.2%
Other expenditure	130 783	18 584	14.2%	25 824	19.7%	44 408	34.0%	34 650	76.0%	(25.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(8 902)	169 394		(50 590)		118 804		(51 116)		
Transfers recognised - capital	56 960	39 951	70.1%	20 267	35.6%	60 218	105.7%	10 768	37.8%	88.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	48 058	209 345		(30 323)		179 022		(40 348)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	48 058	209 345		(30 323)		179 022		(40 348)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	48 058	209 345		(30 323)		179 022		(40 348)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	48 058	209 345		(30 323)		179 022		(40 348)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	116 064	40 377	34.8%	24 853	21.4%	65 229	56.2%	19 367	37.9%	28.3%
National Government	23 906	8 112	33.9%	7 698	32.2%	15 810	66.1%	8 056	50.0%	(4.4%)
Provincial Government	26 059	21 103	81.0%	10 080	38.7%	31 183	119.7%	863	7.8%	1 068.4%
District Municipality	-	-	-	-	-	-	-	544	102.9%	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	49 965	29 215	58.5%	17 778	35.6%	46 993	94.1%	9 462	37.1%	87.9%
Borrowing	27 498	4 346	15.8%	2 469	9.0%	6 815	24.8%	7 274	45.2%	(66.1%)
Internally generated funds	38 601	6 596	17.1%	3 972	10.3%	10 568	27.4%	2 630	35.0%	51.1%
Public contributions and donations	-	220	-	633	-	853	-	-	-	(100.0%)
Capital Expenditure Standard Classification	116 064	40 377	34.8%	24 853	21.4%	65 229	56.2%	19 367	37.9%	28.3%
Governance and Administration	1 879	233	12.4%	1 133	60.3%	1 366	72.7%	138	7.6%	721.6%
Executive & Council	100	-	-	-	-	-	-	7	60.7%	(100.0%)
Budget & Treasury Office	215	-	-	-	-	-	-	-	1.2%	-
Corporate Services	1 564	233	14.9%	1 133	72.4%	1 366	87.4%	131	5.9%	766.9%
Community and Public Safety	14 686	20 347	138.5%	2 425	16.5%	22 771	155.1%	960	8.8%	152.6%
Community & Social Services	2 344	340	14.5%	279	11.9%	619	26.4%	35	13.2%	701.3%
Sport And Recreation	3 667	1 240	33.8%	2 108	57.5%	3 348	91.3%	248	56.6%	748.3%
Public Safety	5 620	-	-	38	.7%	38	.7%	408	15.1%	(90.6%)
Housing	3 054	18 766	614.5%	-	-	18 766	614.5%	268	3.2%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	48 061	16 989	35.3%	13 639	28.4%	30 628	63.7%	115	38.0%	11 725.5%
Planning and Development	5	-	-	-	-	-	-	4	2.7%	(100.0%)
Road Transport	48 056	16 989	35.4%	13 639	28.4%	30 628	63.7%	111	38.5%	12 151.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	47 439	2 808	5.9%	7 411	15.6%	10 219	21.5%	18 154	50.0%	(59.2%)
Electricity	14 348	664	4.6%	2 153	15.0%	2 818	19.6%	7 239	45.6%	(70.3%)
Water	14 076	779	5.5%	2 011	14.3%	2 789	19.8%	2 122	27.2%	(5.3%)
Waste Water Management	17 265	1 365	7.9%	1 929	11.2%	3 294	19.1%	3 165	40.6%	(39.1%)
Waste Management	1 750	-	-	1 319	75.3%	1 319	75.3%	5 627	90.0%	(76.6%)
Other	4 000	-	-	245	6.1%	245	6.1%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	534 446	188 832	35.3%	157 055	29.4%	345 887	64.7%	144 556	58.0%	8.6%
Property rates, penalties and collection charges	109 949	37 122	33.8%	23 895	21.7%	61 017	55.5%	25 235	59.3%	(5.3%)
Service charges	225 485	81 452	36.1%	63 504	28.2%	144 956	64.3%	62 186	53.3%	2.1%
Other revenue	29 015	20 054	69.1%	6 632	22.9%	26 686	92.0%	4 852	47.6%	36.7%
Government - operating	104 230	34 125	32.7%	42 723	41.0%	76 848	73.7%	37 820	69.9%	13.0%
Government - capital	56 960	13 000	22.8%	17 689	31.1%	30 689	53.9%	11 536	57.7%	53.3%
Interest	8 807	3 079	35.0%	2 612	29.7%	5 691	64.6%	2 927	70.2%	(10.8%)
Dividends	-	-		-		-		-		
Payments	(448 744)	(121 193)	27.0%	(120 999)	27.0%	(242 193)	54.0%	(120 268)	52.1%	.6%
Suppliers and employees	(429 795)	(120 038)	27.9%	(110 844)	25.8%	(230 882)	53.7%	(111 736)	52.0%	(.8%)
Finance charges	(15 318)	(280)	1.8%	(7 531)	49.2%	(7 811)	51.0%	(6 971)	48.3%	8.0%
Transfers and grants	(3 632)	(875)	24.1%	(2 625)	72.3%	(3 500)	96.4%	(1 561)	73.2%	68.2%
Net Cash from/(used) Operating Activities	85 702	67 638	78.9%	36 056	42.1%	103 694	121.0%	24 289	93.3%	48.4%
Cash Flow from Investing Activities										
Receipts	223	(393)	(176.6%)	-	-	(393)	(176.6%)	210	103.3%	(100.0%)
Proceeds on disposal of PPE	223	-	-	-	-	-	-	210	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	(3)	-	-	-	(3)	-	-	-	-
Decrease (increase) in non-current investments	-	(390)	-	-	-	(390)	-	-	100.0%	-
Payments	(115 473)	(61 315)	53.1%	(24 711)	21.4%	(86 026)	74.5%	(20 548)	40.1%	20.3%
Capital assets	(115 473)	(61 315)	53.1%	(24 711)	21.4%	(86 026)	74.5%	(20 548)	40.1%	20.3%
Net Cash from/(used) Investing Activities	(115 251)	(61 708)	53.5%	(24 711)	21.4%	(86 419)	75.0%	(20 338)	36.2%	21.5%
Cash Flow from Financing Activities										
Receipts	25 073	169	.7%	371	1.5%	540	2.2%	128	.7%	189.8%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	24 998	-	-	345	1.4%	345	1.4%	-	-	(100.0%)
Increase (decrease) in consumer deposits	75	169	227.3%	26	35.0%	196	262.3%	128	46.8%	(79.6%)
Payments	(17 128)	(148)	.9%	(8 256)	48.2%	(8 403)	49.1%	(6 198)	45.4%	33.2%
Repayment of borrowing	(17 128)	(148)	.9%	(8 256)	48.2%	(8 403)	49.1%	(6 198)	45.4%	33.2%
Net Cash from/(used) Financing Activities	7 944	22	.3%	(7 885)	(99.2%)	(7 863)	(99.0%)	(6 070)	(73.0%)	29.9%
Net Increase/(Decrease) in cash held	(21 604)	5 952	(27.6%)	3 460	(16.0%)	9 412	(43.6%)	(2 119)	3 702.2%	(263.3%)
Cash/cash equivalents at the year begin:	70 849	120 963	170.7%	126 915	179.1%	120 963	170.7%	135 458	159.1%	(6.3%)
Cash/cash equivalents at the year end:	49 245	126 915	257.7%	130 375	264.7%	130 375	264.7%	133 339	211.9%	(2.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 004	15.5%	1 460	5.7%	1 063	4.1%	19 304	74.7%	25 830	26.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	8 461	53.7%	1 591	10.1%	574	3.6%	5 139	32.6%	15 765	15.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 884	28.6%	1 353	5.6%	778	3.2%	15 041	62.5%	24 055	24.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	3 319	23.3%	1 070	7.5%	831	5.8%	9 015	63.3%	14 235	14.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 038	14.1%	700	4.8%	496	3.4%	11 243	77.7%	14 478	14.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	178	3.7%	79	1.6%	66	1.4%	4 494	93.3%	4 817	4.9%	-	-	-	-
Total By Income Source	24 884	25.1%	6 252	6.3%	3 807	3.8%	64 236	64.8%	99 179	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	296	20.8%	197	13.9%	202	14.3%	725	51.0%	1 420	1.4%	-	-	-	-
Commercial	695	30.6%	123	5.4%	99	4.4%	1 354	59.6%	2 270	2.3%	-	-	-	-
Households	23 893	25.0%	5 933	6.2%	3 506	3.7%	62 157	65.1%	95 488	96.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	24 884	25.1%	6 252	6.3%	3 807	3.8%	64 236	64.8%	99 179	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	486	44.1%	240	21.8%	25	2.3%	351	31.9%	1 102	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	486	44.1%	240	21.8%	25	2.3%	351	31.9%	1 102	100.0%

Contact Details

Municipal Manager	Mr Mr David Friedman (Acting)	044 501 3172
Financial Manager	Mr M Memani (Acting)	044 533 1400

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KNYSNA (WC048)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	737 237	355 485	48.2%	91 570	12.4%	447 055	60.6%	95 971	63.1%	(4.6%)
Property rates	188 901	188 881	100.0%	(951)	(.5%)	187 930	99.5%	(1 452)	99.8%	(34.5%)
Property rates - penalties and collection charges	3 225	607	18.8%	1 114	34.5%	1 721	53.4%	1 065	55.2%	4.6%
Service charges - electricity revenue	229 275	63 389	27.6%	39 584	17.3%	102 973	44.9%	49 650	50.8%	(20.3%)
Service charges - water revenue	67 655	26 466	39.1%	11 349	16.8%	37 815	55.9%	7 880	62.5%	44.0%
Service charges - sanitation revenue	13 249	13 474	101.7%	35	.3%	13 509	102.0%	(16)	100.9%	(316.7%)
Service charges - refuse revenue	17 824	18 295	102.6%	(295)	(1.7%)	18 000	101.0%	(186)	101.7%	59.1%
Service charges - other	2 890	1 096	37.9%	667	23.1%	1 762	61.0%	396	30.2%	68.4%
Rental of facilities and equipment	5 970	1 084	18.2%	1 325	22.2%	2 409	40.4%	1 189	38.1%	11.4%
Interest earned - external investments	8 171	1 557	19.1%	1 953	23.9%	3 510	43.0%	1 293	73.0%	51.1%
Interest earned - outstanding debtors	3 095	1 813	58.6%	2 218	71.7%	4 031	130.3%	1 753	86.7%	26.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	90 000	5 098	5.7%	5 365	6.0%	10 463	11.6%	4 972	11.5%	7.9%
Licences and permits	1 399	463	33.1%	402	28.7%	865	61.8%	406	38.3%	(1.1%)
Agency services	2 596	688	26.5%	549	21.2%	1 237	47.7%	608	65.7%	(9.7%)
Transfers recognised - operational	98 404	31 164	31.7%	26 959	27.4%	58 123	59.1%	27 467	59.2%	(1.9%)
Other own revenue	4 333	972	22.4%	982	22.7%	1 954	45.1%	944	48.7%	4.0%
Gains on disposal of PPE	250	439	175.4%	314	125.5%	752	300.9%	0	.2%	132 260.8%
Operating Expenditure	739 370	137 471	18.6%	152 463	20.6%	289 934	39.2%	130 805	42.5%	16.6%
Employee related costs	203 056	51 082	25.2%	54 056	26.6%	105 138	51.8%	62 827	53.8%	(14.0%)
Remuneration of councillors	8 288	1 778	21.4%	1 897	22.9%	3 674	44.3%	1 684	49.0%	12.6%
Debt impairment	76 464	2 810	3.7%	2 810	3.7%	5 621	7.4%	3 333	8.7%	(15.7%)
Depreciation and asset impairment	31 100	7 778	25.0%	7 773	25.0%	15 551	50.0%	6 480	50.0%	20.0%
Finance charges	18 342	227	1.2%	3 899	21.3%	4 126	22.5%	(1 302)	8.3%	(399.6%)
Bulk purchases	157 138	39 968	25.4%	34 263	21.8%	74 231	47.2%	30 665	50.6%	11.7%
Other Materials	28 203	2 856	10.1%	5 614	19.9%	8 470	30.0%	3 345	31.0%	67.9%
Contracted services	24 636	2 837	11.5%	7 220	29.3%	10 057	40.8%	5 630	41.1%	28.2%
Transfers and grants	6 225	2 207	35.5%	1 893	30.4%	4 100	65.9%	657	49.4%	188.0%
Other expenditure	185 919	25 929	13.9%	33 037	17.8%	58 967	31.7%	17 486	40.7%	88.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 133)	218 014		(60 893)		157 121		(34 834)		
Transfers recognised - capital	90 620	23 014	25.4%	22 527	24.9%	45 541	50.3%	27 686	56.6%	(18.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	88 487	241 028		(38 366)		202 662		(7 147)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	88 487	241 028		(38 366)		202 662		(7 147)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	88 487	241 028		(38 366)		202 662		(7 147)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	88 487	241 028		(38 366)		202 662		(7 147)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	175 573	25 675	14.6%	30 236	17.2%	55 910	31.8%	31 835	49.5%	(5.0%)
National Government	31 313	1 270	4.1%	4 425	14.1%	5 695	18.2%	11 901	49.8%	(62.8%)
Provincial Government	59 307	22 221	37.5%	14 274	24.1%	36 495	61.5%	16 069	63.1%	(11.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	90 620	23 491	25.9%	18 700	20.6%	42 190	46.6%	27 970	57.1%	(33.1%)
Borrowing	25 173	654	2.6%	4 998	19.9%	5 653	22.5%	(469)	36.1%	(1 165.8%)
Internally generated funds	59 780	1 530	2.6%	6 538	10.9%	8 067	13.5%	4 333	42.2%	50.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	175 573	25 675	14.6%	30 236	17.2%	55 910	31.8%	31 835	49.5%	(5.0%)
Governance and Administration	14 384	924	6.4%	2 540	17.7%	3 464	24.1%	1 133	24.7%	124.2%
Executive & Council	4 420	174	3.9%	2 261	51.1%	2 435	55.1%	253	5.6%	793.6%
Budget & Treasury Office	120	1	.9%	2	1.5%	3	2.3%	60	40.2%	(97.1%)
Corporate Services	9 844	749	7.6%	278	2.8%	1 026	10.4%	820	83.2%	(66.2%)
Community and Public Safety	75 069	22 547	30.0%	16 875	22.5%	39 422	52.5%	16 218	57.8%	4.1%
Community & Social Services	14 226	47	.3%	1 426	10.0%	1 473	10.4%	1 133	52.5%	25.9%
Sport And Recreation	1 290	279	21.7%	1 277	99.0%	1 556	120.6%	-	13.8%	(100.0%)
Public Safety	2 200	-	-	-	-	-	-	-	-	-
Housing	57 353	22 221	38.7%	14 172	24.7%	36 393	63.5%	15 085	62.2%	(6.1%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 578	424	4.9%	474	5.5%	898	10.5%	1 825	54.1%	(74.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	8 578	424	4.9%	474	5.5%	898	10.5%	1 825	54.1%	(74.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	77 543	1 781	2.3%	10 346	13.3%	12 127	15.6%	12 659	46.7%	(18.3%)
Electricity	20 955	167	.8%	1 305	6.2%	1 473	7.0%	3 411	53.5%	(61.7%)
Water	32 745	1 190	3.6%	2 530	7.7%	3 720	11.4%	5 837	33.3%	(56.7%)
Waste Water Management	21 452	424	2.0%	5 700	26.6%	6 124	28.5%	3 412	53.8%	67.1%
Waste Management	2 390	-	-	811	33.9%	811	33.9%	-	70.9%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	738 002	241 353	32.7%	188 272	25.5%	429 625	58.2%	215 698	66.8%	(12.7%)
Property rates, penalties and collection charges	182 520	69 068	37.8%	42 669	23.4%	111 736	61.2%	42 996	57.6%	(.8%)
Service charges	314 348	74 494	23.7%	63 698	20.3%	138 192	44.0%	60 622	46.2%	5.1%
Other revenue	41 000	47 230	115.2%	36 570	89.2%	83 800	204.4%	57 334	323.2%	(36.2%)
Government - operating	98 404	41 269	41.9%	29 538	30.0%	70 806	72.0%	36 823	75.5%	(19.8%)
Government - capital	90 620	8 196	9.0%	14 358	15.8%	22 554	24.9%	16 837	54.6%	(14.7%)
Interest	11 110	1 097	9.9%	1 439	13.0%	2 536	22.8%	1 086	32.4%	32.5%
Dividends	-	-		-		-		-		
Payments	(615 093)	(186 032)	30.2%	(167 237)	27.2%	(353 269)	57.4%	(148 246)	61.6%	12.8%
Suppliers and employees	(590 526)	(182 116)	30.8%	(162 118)	27.5%	(344 234)	58.3%	(143 739)	62.2%	12.8%
Finance charges	(18 342)	(1 714)	9.3%	(3 292)	17.9%	(5 006)	27.3%	(3 849)	45.2%	(14.5%)
Transfers and grants	(6 225)	(2 202)	35.4%	(1 827)	29.3%	(4 029)	64.7%	(657)	49.1%	177.9%
Net Cash from/(used) Operating Activities	122 909	55 321	45.0%	21 034	17.1%	76 356	62.1%	67 453	90.5%	(68.8%)
Cash Flow from Investing Activities										
Receipts	27 283	920	3.4%	469	1.7%	1 390	5.1%	218	(84.1%)	114.9%
Proceeds on disposal of PPE	250	439	175.4%	314	125.5%	752	300.9%	-	-	(100.0%)
Decrease in non-current debtors	-	482	-	156	-	637	-	218	-	(28.7%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	27 033	-	-	-	-	-	-	-	-	-
Payments	(175 573)	(25 612)	14.6%	(30 336)	17.3%	(55 948)	31.9%	(32 386)	50.1%	(6.3%)
Capital assets	(175 573)	(25 612)	14.6%	(30 336)	17.3%	(55 948)	31.9%	(32 386)	50.1%	(6.3%)
Net Cash from/(used) Investing Activities	(148 291)	(24 691)	16.7%	(29 867)	20.1%	(54 558)	36.8%	(32 167)	49.1%	(7.2%)
Cash Flow from Financing Activities										
Receipts	26 735	296	1.1%	3 951	14.8%	4 247	15.9%	1 498	19.0%	163.8%
Short term loans	-	-	-	3 799	-	3 799	-	1 357	-	180.0%
Borrowing long term/refinancing	25 173	142	.6%	43	.2%	185	.7%	-	8.2%	(100.0%)
Increase (decrease) in consumer deposits	1 562	154	9.9%	109	7.0%	263	16.9%	141	72.4%	(22.6%)
Payments	(14 158)	(2 466)	17.4%	(2 847)	20.1%	(5 313)	37.5%	(3 664)	30.3%	(22.3%)
Repayment of borrowing	(14 158)	(2 466)	17.4%	(2 847)	20.1%	(5 313)	37.5%	(3 664)	30.3%	(22.3%)
Net Cash from/(used) Financing Activities	12 577	(2 170)	(17.3%)	1 104	8.8%	(1 065)	(8.5%)	(2 166)	68.1%	(151.0%)
Net Increase/(Decrease) in cash held	(12 805)	28 460	(222.3%)	(7 728)	60.4%	20 732	(161.9%)	33 119	710.9%	(123.3%)
Cash/cash equivalents at the year begin:	45 516	75 567	166.0%	104 026	228.5%	75 567	166.0%	78 063	398.9%	33.3%
Cash/cash equivalents at the year end:	32 712	104 026	318.0%	96 298	294.4%	96 298	294.4%	111 182	497.7%	(13.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 877	24.2%	6 180	15.1%	950	2.3%	23 835	58.4%	40 842	23.3%	1 541	3.8%	-	-
Trade and Other Receivables from Exchange Transactions - Electric	17 135	70.3%	1 839	7.5%	490	2.0%	4 910	20.1%	24 373	13.9%	45	.2%	-	-
Receivables from Non-exchange Transactions - Property Rates	12 499	23.0%	18 535	34.0%	527	1.0%	22 888	42.0%	54 448	31.0%	408	.7%	-	-
Receivables from Exchange Transactions - Waste Water Managem	1 260	8.7%	3 785	26.0%	245	1.7%	9 246	63.6%	14 537	8.3%	309	2.1%	-	-
Receivables from Exchange Transactions - Waste Management	1 688	10.5%	4 255	26.5%	261	1.6%	9 870	61.4%	16 073	9.2%	431	2.7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	686	10.3%	158	2.4%	133	2.0%	5 702	85.4%	6 679	3.8%	32	.5%	-	-
Interest on Arrear Debtor Accounts	3 144	15.5%	684	3.4%	686	3.4%	15 826	77.8%	20 340	11.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 780)	348.8%	151	(9.1%)	24	(1.4%)	3 948	(238.2%)	(1 657)	(.9%)	-	-	-	-
Total By Income Source	40 510	23.1%	35 585	20.3%	3 315	1.9%	96 224	54.8%	175 634	100.0%	2 766	1.6%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	941	16.0%	1 477	25.1%	78	1.3%	3 395	57.6%	5 891	3.4%	-	-	-	-
Commercial	12 698	36.4%	3 720	10.7%	690	2.0%	17 730	50.9%	34 838	19.8%	-	-	-	-
Households	25 085	20.0%	28 056	22.4%	2 399	1.9%	69 679	55.6%	125 219	71.3%	2 766	2.2%	-	-
Other	1 786	18.4%	2 333	24.1%	148	1.5%	5 420	56.0%	9 687	5.5%	-	-	-	-
Total By Customer Group	40 510	23.1%	35 585	20.3%	3 315	1.9%	96 224	54.8%	175 634	100.0%	2 766	1.6%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 497	100.0%	-	-	-	-	-	-	2 497	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 497	100.0%	-	-	-	-	-	-	2 497	100.0%

Contact Details

Municipal Manager	Mr J Douglas (acting)	044 302 6590
Financial Manager	Mr L Fourie (acting)	044 302 6389

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: EDEN (DC4)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	314 908	70 544	22.4%	45 114	14.3%	115 659	36.7%	56 249	43.8%	(19.8%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 424	530	37.2%	307	21.6%	837	58.8%	194	66.2%	58.3%
Interest earned - external investments	7 974	3 896	48.9%	2 139	26.8%	6 035	75.7%	1 827	78.4%	17.1%
Interest earned - outstanding debtors	799	309	38.6%	316	39.6%	625	78.2%	267	69.3%	18.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	155	-	-	-	-	-	-	-	-	-
Agency services	14 500	2 408	16.6%	4 816	33.2%	7 224	49.8%	3 591	54.1%	34.1%
Transfers recognised - operational	146 708	62 005	42.3%	33 857	23.1%	95 862	65.3%	46 603	70.4%	(27.4%)
Other own revenue	143 348	1 397	1.0%	3 678	2.6%	5 075	3.5%	3 766	5.7%	(2.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	309 475	32 267	10.4%	42 786	13.8%	75 053	24.3%	43 409	22.3%	(1.4%)
Employee related costs	105 720	24 273	23.0%	28 374	26.8%	52 648	49.8%	29 544	52.8%	(4.0%)
Remuneration of councillors	8 448	1 575	18.6%	1 992	23.6%	3 567	42.2%	1 782	41.3%	11.8%
Debt impairment	1 060	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 087	733	17.9%	494	12.1%	1 227	30.0%	1 082	19.9%	(54.4%)
Finance charges	-	-	-	-	-	-	-	-	5.1%	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	11 214	1 876	16.7%	4 549	40.6%	6 425	57.3%	977	37.5%	365.5%
Transfers and grants	-	(0)	-	-	-	(0)	-	1 092	6.5%	(100.0%)
Other expenditure	178 946	3 811	2.1%	7 376	4.1%	11 186	6.3%	8 930	7.5%	(17.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 433	38 277		2 328		40 606		12 840		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 433	38 277		2 328		40 606		12 840		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	5 433	38 277		2 328		40 606		12 840		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 433	38 277		2 328		40 606		12 840		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 433	38 277		2 328		40 606		12 840		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	5 415	99	1.8%	553	10.2%	652	12.0%	209	22.7%	164.0%
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 415	99	1.8%	553	10.2%	652	12.0%	209	22.7%	164.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	5 415	99	1.8%	553	10.2%	652	12.0%	209	22.7%	164.0%
Governance and Administration	2 095	27	1.3%	9	.4%	36	1.7%	17	9.2%	(48.6%)
Executive & Council	1 690	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	15	-	-	-	15	-	-	-	-
Corporate Services	405	12	3.1%	9	2.2%	21	5.2%	17	9.9%	(48.6%)
Community and Public Safety	2 840	35	1.2%	192	6.8%	227	8.0%	192	33.4%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 870	20	1.1%	158	8.5%	178	9.5%	85	42.3%	87.1%
Public Safety	970	13	1.4%	15	1.5%	28	2.9%	108	28.7%	(86.1%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	2	-	19	-	21	-	-	-	(100.0%)
Economic and Environmental Services	480	37	7.8%	352	73.3%	389	81.1%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	480	37	7.8%	352	73.3%	389	81.1%	-	-	(100.0%)
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	314 908	70 544	22.4%	45 114	14.3%	115 659	36.7%	56 249	43.8%	(19.8%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	159 427	4 335	2.7%	8 802	5.5%	13 137	8.2%	7 202	10.5%	22.2%
Government - operating	146 708	62 005	42.3%	33 857	23.1%	95 862	65.3%	46 953	70.6%	(27.9%)
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	8 773	4 204	47.9%	2 455	28.0%	6 660	75.9%	2 094	-	17.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(309 476)	(32 298)	10.4%	(42 541)	13.7%	(74 839)	24.2%	(220 516)	182.7%	(80.7%)
Suppliers and employees	(309 476)	(32 298)	10.4%	(42 541)	13.7%	(74 839)	24.2%	(219 424)	212.9%	(80.6%)
Finance charges	-	-	-	-	-	-	-	-	5.1%	-
Transfers and grants	-	-	-	-	-	-	-	(1 092)	6.5%	(100.0%)
Net Cash from/(used) Operating Activities	5 432	38 246	704.1%	2 573	47.4%	40 820	751.5%	(164 267)	(2 222.7%)	(101.6%)
Cash Flow from Investing Activities										
Receipts	-	(3 763)	-	(173 560)	-	(177 324)	-	62 462	-	(377.9%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(3 763)	-	(173 560)	-	(177 324)	-	62 462	-	(377.9%)
Payments	(5 415)	(99)	1.8%	(553)	10.2%	(652)	12.0%	(209)	22.7%	164.0%
Capital assets	(5 415)	(99)	1.8%	(553)	10.2%	(652)	12.0%	(209)	22.7%	164.0%
Net Cash from/(used) Investing Activities	(5 415)	(3 862)	71.3%	(174 113)	3 215.1%	(177 976)	3 286.4%	62 252	(38 892.8%)	(379.7%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	75.2%	-
Repayment of borrowing	-	-	-	-	-	-	-	-	75.2%	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	75.2%	-
Net Increase/(Decrease) in cash held	17	34 384	208 324.3%	(171 540)	(1 039 321.1%)	(137 156)	(830 996.8%)	(102 015)	(240.4%)	68.2%
Cash/cash equivalents at the year begin:	148 539	148 557	100.0%	182 941	123.2%	148 557	100.0%	161 511	84.3%	13.3%
Cash/cash equivalents at the year end:	148 556	182 941	123.1%	11 401	7.7%	11 401	7.7%	59 497	42.1%	(80.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	107	5.2%	69	3.4%	67	3.3%	1 801	88.1%	2 043	14.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	124	1.0%	20	.2%	13	.1%	12 259	98.7%	12 416	85.9%	-	-	-	-
Total By Income Source	231	1.6%	89	.6%	80	.6%	14 060	97.2%	14 459	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	132	3.0%	63	1.4%	58	1.3%	4 143	94.2%	4 396	30.4%	-	-	-	-
Other	99	1.0%	26	.3%	22	.2%	9 917	98.5%	10 063	69.6%	-	-	-	-
Total By Customer Group	231	1.6%	89	.6%	80	.6%	14 060	97.2%	14 459	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 248	100.0%	-	-	-	-	-	-	1 248	38.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 267	100.0%	-	-	-	-	-	-	1 267	38.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	765	100.0%	-	-	-	-	-	-	765	23.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	3 280	100.0%	-	-	-	-	-	-	3 280	100.0%

Contact Details

Municipal Manager	Mr Godfrey Louw	044 803 1300
Financial Manager	Ms Louise Hoek	044 803 1449

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LAINGSBURG (WC051)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	78 695	26 558	33.7%	13 954	17.7%	40 512	51.5%	19 460	60.1%	(28.3%)
Property rates	3 870	3 480	89.9%	14	.4%	3 494	90.3%	(15)	111.0%	(191.4%)
Property rates - penalties and collection charges	134	73	54.7%	102	76.4%	176	131.1%	76	106.3%	35.7%
Service charges - electricity revenue	11 367	3 232	28.4%	2 787	24.5%	6 019	53.0%	2 517	46.1%	10.8%
Service charges - water revenue	2 746	166	6.1%	266	9.7%	432	15.7%	80	30.0%	234.1%
Service charges - sanitation revenue	2 117	623	29.4%	625	29.5%	1 248	58.9%	517	49.5%	21.0%
Service charges - refuse revenue	1 948	344	17.7%	389	20.0%	734	37.7%	212	31.1%	83.4%
Service charges - other	341	15	4.4%	12	3.4%	27	7.8%	7	18.3%	59.3%
Rental of facilities and equipment	812	257	31.7%	311	38.3%	568	69.9%	262	56.0%	18.8%
Interest earned - external investments	906	245	27.1%	167	18.4%	412	45.5%	389	83.1%	(57.1%)
Interest earned - outstanding debtors	213	(77)	(36.3%)	67	31.4%	(11)	(5.0%)	61	67.0%	10.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	36 737	12 244	33.3%	6 123	16.7%	18 367	50.0%	6 882	50.0%	(11.0%)
Licences and permits	273	283	103.6%	229	83.8%	511	187.3%	251	199.7%	(8.9%)
Agency services	107	27	25.6%	27	25.7%	55	51.3%	22	46.9%	27.1%
Transfers recognised - operational	16 793	5 544	33.0%	2 819	16.8%	8 363	49.8%	8 116	84.8%	(65.3%)
Other own revenue	331	102	30.8%	17	5.0%	119	35.9%	85	28.9%	(80.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	95 598	19 293	20.2%	17 790	18.6%	37 083	38.8%	20 302	48.8%	(12.4%)
Employee related costs	20 664	4 781	23.1%	4 546	22.0%	9 327	45.1%	5 324	51.2%	(14.6%)
Remuneration of councillors	2 619	647	24.7%	602	23.0%	1 249	47.7%	434	41.3%	38.8%
Debt impairment	25 424	8 400	33.0%	4 200	16.5%	12 600	49.6%	5 368	49.5%	(21.8%)
Depreciation and asset impairment	8 904	55	.6%	-	-	55	.6%	1 963	41.0%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	8 713	1 882	21.6%	2 225	25.5%	4 107	47.1%	2 326	60.7%	(4.4%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	7 765	504	6.5%	1 121	14.4%	1 625	20.9%	1 045	54.6%	7.2%
Transfers and grants	4 559	647	14.2%	643	14.1%	1 290	28.3%	254	30.7%	153.1%
Other expenditure	16 950	2 378	14.0%	4 453	26.3%	6 830	40.3%	3 588	50.4%	24.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(16 903)	7 265		(3 836)		3 429		(842)		
Transfers recognised - capital	8 159	-	-	4 809	58.9%	4 809	58.9%	6 108	29.9%	(21.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(8 744)	7 265		974		8 238		5 266		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(8 744)	7 265		974		8 238		5 266		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(8 744)	7 265		974		8 238		5 266		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(8 744)	7 265		974		8 238		5 266		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	14 703	1 862	12.7%	3 027	20.6%	4 889	33.3%	6 157	29.6%	(50.8%)
National Government	13 160	1 834	13.9%	2 999	22.8%	4 833	36.7%	6 115	29.9%	(51.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	13 160	1 834	13.9%	2 999	22.8%	4 833	36.7%	6 115	29.9%	(51.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 543	29	1.9%	27	1.8%	56	3.6%	42	23.3%	(35.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	14 703	1 862	12.7%	3 027	20.6%	4 889	33.3%	6 157	29.6%	(50.8%)
Governance and Administration	583	6	1.0%	19	3.3%	25	4.3%	15	8.3%	26.8%
Executive & Council	-	4	-	15	-	19	-	-	-	(100.0%)
Budget & Treasury Office	40	-	-	4	11.2%	4	11.2%	15	74.8%	(70.1%)
Corporate Services	543	2	.3%	-	-	2	.3%	0	1.5%	(100.0%)
Community and Public Safety	2 169	121	5.6%	2 099	96.7%	2 220	102.3%	4 706	28.3%	(55.4%)
Community & Social Services	1 580	26	1.7%	833	52.7%	859	54.4%	7	.4%	11 392.0%
Sport And Recreation	429	95	22.1%	-	-	95	22.1%	-	-	-
Public Safety	-	-	-	-	-	-	-	22	52.4%	(100.0%)
Housing	160	-	-	1 266	790.9%	1 266	790.9%	4 677	31.5%	(72.9%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	430	351	81.6%	451	104.9%	802	186.5%	90	69.3%	402.1%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	430	351	81.6%	451	104.9%	802	186.5%	90	69.3%	402.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	11 521	1 384	12.0%	458	4.0%	1 842	16.0%	1 346	20.4%	(66.0%)
Electricity	2 000	1 382	69.1%	429	21.5%	1 811	90.5%	1 279	21.3%	(66.4%)
Water	6 371	2	-	3	-	4	.1%	67	68.7%	(96.0%)
Waste Water Management	3 150	1	-	26	.8%	27	.8%	-	10.7%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	59 733	19 763	33.1%	14 728	24.7%	34 492	57.7%	27 511	109.0%	(46.5%)
Property rates, penalties and collection charges	3 604	1 557	43.2%	529	14.7%	2 086	57.9%	558	70.5%	(5.2%)
Service charges	17 002	3 997	23.5%	4 648	27.3%	8 645	50.8%	3 469	45.7%	34.0%
Other revenue	13 055	3 504	26.8%	8 801	67.4%	12 305	94.3%	15 418	368.6%	(42.9%)
Government - operating	16 793	7 521	44.8%	579	3.4%	8 100	48.2%	7 791	103.6%	(92.6%)
Government - capital	8 159	3 141	38.5%	-	-	3 141	38.5%	-	92.2%	-
Interest	1 120	44	3.9%	172	15.3%	215	19.2%	275	73.4%	(37.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(56 490)	(13 084)	23.2%	(15 012)	26.6%	(28 096)	49.7%	(8 920)	83.5%	68.3%
Suppliers and employees	(55 858)	(13 062)	23.4%	(15 078)	27.0%	(28 140)	50.4%	(9 385)	84.7%	60.7%
Finance charges	(4)	-	-	-	-	-	-	-	-	-
Transfers and grants	(628)	(22)	3.4%	66	(10.5%)	44	(7.0%)	465	(5.1%)	(85.9%)
Net Cash from/(used) Operating Activities	3 243	6 680	206.0%	(284)	(8.8%)	6 396	197.2%	18 590	184.4%	(101.5%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(14 703)	(1 862)	12.7%	(3 027)	20.6%	(4 889)	33.3%	(6 157)	73.1%	(50.8%)
Capital assets	(14 703)	(1 862)	12.7%	(3 027)	20.6%	(4 889)	33.3%	(6 157)	73.1%	(50.8%)
Net Cash from/(used) Investing Activities	(14 703)	(1 862)	12.7%	(3 027)	20.6%	(4 889)	33.3%	(6 157)	73.1%	(50.8%)
Cash Flow from Financing Activities										
Receipts	24	8	34.1%	48	201.8%	57	235.9%	12	-	301.8%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	24	8	34.1%	48	201.8%	57	235.9%	12	-	301.8%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	24	8	34.1%	48	201.8%	57	235.9%	12	-	301.8%
Net Increase/(Decrease) in cash held	(11 436)	4 825	(42.2%)	(3 262)	28.5%	1 563	(13.7%)	12 445	1 158.5%	(126.2%)
Cash/cash equivalents at the year begin:	15 193	9 964	65.6%	14 790	97.3%	9 964	65.6%	17 721	-	(16.5%)
Cash/cash equivalents at the year end:	3 757	14 790	393.6%	11 528	306.8%	11 528	306.8%	30 166	2 268.3%	(61.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	186	34.0%	34	6.1%	28	5.1%	300	54.7%	548	8.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	(213)	(714.2%)	23	76.9%	35	116.8%	185	620.5%	30	.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	562	15.0%	24	.6%	891	23.8%	2 262	60.5%	3 739	55.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	179	30.1%	31	5.2%	33	5.5%	351	59.1%	594	8.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	124	40.7%	20	6.6%	24	7.9%	137	44.8%	305	4.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	74	15.6%	20	4.3%	45	9.6%	334	70.5%	474	7.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	859	100.0%	-	-	-	-	859	12.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6)	(2.5%)	3	1.2%	0	.1%	241	101.2%	238	3.5%	-	-	-	-
Total By Income Source	907	13.4%	1 014	14.9%	1 057	15.6%	3 809	56.1%	6 786	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(733)	(85.6%)	226	26.3%	351	41.0%	1 013	118.3%	856	12.6%	-	-	-	-
Commercial	549	90.4%	20	3.3%	8	1.2%	31	5.1%	607	8.9%	-	-	-	-
Households	965	19.2%	741	14.7%	648	12.9%	2 681	53.3%	5 034	74.2%	-	-	-	-
Other	127	43.8%	28	9.7%	51	17.5%	84	29.0%	289	4.3%	-	-	-	-
Total By Customer Group	907	13.4%	1 014	14.9%	1 057	15.6%	3 809	56.1%	6 786	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8	100.0%	-	-	-	-	-	-	8	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	8	100.0%	-	-	-	-	-	-	8	100.0%

Contact Details

Municipal Manager	Mr PA Williams(Pietie)	023 551 1019
Financial Manager	Mrs A S Groenewald (Alida)	023 551 1019

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: PRINCE ALBERT (WC052)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	65 082	20 028	30.8%	14 038	21.6%	34 065	52.3%	8 903	44.3%	57.7%
Property rates	2 913	1 297	44.5%	536	18.4%	1 833	62.9%	502	62.6%	6.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	13 159	3 403	25.9%	3 163	24.0%	6 565	49.9%	2 626	45.2%	20.5%
Service charges - water revenue	3 439	839	24.4%	965	28.1%	1 804	52.4%	407	38.8%	137.2%
Service charges - sanitation revenue	2 116	645	30.5%	632	29.9%	1 277	60.4%	572	57.4%	10.4%
Service charges - refuse revenue	1 269	384	30.3%	367	28.9%	751	59.2%	343	56.3%	7.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	399	120	30.2%	90	22.6%	210	52.7%	80	58.4%	12.8%
Interest earned - external investments	715	588	82.2%	362	50.7%	950	132.9%	342	133.3%	5.9%
Interest earned - outstanding debtors	920	267	29.1%	66	7.2%	334	36.3%	231	74.3%	(71.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	4 013	1 722	42.9%	3 595	89.6%	5 316	132.5%	1 557	20.7%	130.9%
Licences and permits	700	49	7.0%	42	6.0%	91	13.0%	294	279.6%	(85.6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	30 581	10 118	33.1%	3 847	12.6%	13 965	45.7%	1 847	44.7%	108.3%
Other own revenue	4 859	596	12.3%	373	7.7%	969	19.9%	105	45.5%	255.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	64 590	12 190	18.9%	14 398	22.3%	26 587	41.2%	12 533	43.7%	14.9%
Employee related costs	15 645	2 887	18.5%	4 051	25.9%	6 939	44.4%	3 344	43.6%	21.1%
Remuneration of councillors	2 865	640	22.3%	648	22.6%	1 288	45.0%	402	38.9%	61.4%
Debt impairment	5 100	650	12.7%	871	17.1%	1 521	29.8%	564	12.9%	54.3%
Depreciation and asset impairment	2 080	520	25.0%	520	25.0%	1 040	50.0%	474	50.0%	9.8%
Finance charges	450	24	5.4%	-	-	24	5.4%	-	-	-
Bulk purchases	9 575	2 074	21.7%	1 578	16.5%	3 652	38.1%	1 517	42.3%	4.1%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	370	25	6.6%	15	4.1%	40	10.8%	-	11.2%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	28 505	5 370	18.8%	6 713	23.6%	12 084	42.4%	6 233	66.0%	7.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	492	7 838		(360)		7 478		(3 630)		
Transfers recognised - capital	8 212	1 552	18.9%	1 137	13.9%	2 690	32.8%	357	21.0%	218.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 704	9 390		777		10 168		(3 273)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8 704	9 390		777		10 168		(3 273)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 704	9 390		777		10 168		(3 273)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 704	9 390		777		10 168		(3 273)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	8 701	3 913	45.0%	2 321	26.7%	6 233	71.6%	550	24.0%	322.0%
National Government	7 951	3 911	49.2%	2 321	29.2%	6 232	78.4%	384	20.6%	504.8%
Provincial Government	-	-	-	-	-	-	-	166	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	7 951	3 911	49.2%	2 321	29.2%	6 232	78.4%	550	24.0%	322.0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	300	1	.4%	-	-	1	.4%	-	-	-
Public contributions and donations	450	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	8 701	3 913	45.0%	2 321	26.7%	6 233	71.6%	550	24.0%	322.0%
Governance and Administration	-	22	-	-	-	22	-	-	81.9%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	22	-	-	-	22	-	-	81.9%	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 664	184	6.9%	352	13.2%	536	20.1%	62	12.8%	469.9%
Community & Social Services	450	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 214	184	8.3%	352	15.9%	536	24.2%	-	1.5%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	62	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 886	1 757	93.1%	1 439	76.3%	3 196	169.4%	-	90.8%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	1 886	1 757	93.1%	1 439	76.3%	3 196	169.4%	-	90.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	4 151	1 950	47.0%	529	12.8%	2 480	59.7%	488	18.0%	8.5%
Electricity	1 000	637	63.7%	-	-	637	63.7%	-	16.7%	-
Water	858	1 239	144.4%	62	7.2%	1 301	151.6%	28	7.2%	119.9%
Waste Water Management	2 293	74	3.2%	468	20.4%	542	23.6%	460	32.1%	1.7%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	82 546	27 527	33.3%	8 129	9.8%	35 657	43.2%	17 522	76.4%	(53.6%)
Property rates, penalties and collection charges	16 072	1 118	7.0%	597	3.7%	1 715	10.7%	1 249	89.5%	(52.2%)
Service charges	7 222	14 465	200.3%	5 140	71.2%	19 606	271.5%	3 406	44.1%	50.9%
Other revenue	18 824	1 077	5.7%	1 158	6.2%	2 235	11.9%	805	72.5%	43.9%
Government - operating	30 581	9 279	30.3%	872	2.9%	10 151	33.2%	8 790	79.8%	(90.1%)
Government - capital	8 212	1 000	12.2%	-	-	1 000	12.2%	2 745	133.4%	(100.0%)
Interest	1 635	588	35.9%	362	22.2%	950	58.1%	217	108.2%	67.1%
Dividends	-	-	-	-	-	-	-	311	-	(100.0%)
Payments	(71 966)	(19 094)	26.5%	(6 175)	8.6%	(25 268)	35.1%	(12 726)	60.9%	(51.5%)
Suppliers and employees	(71 516)	(19 094)	26.7%	(6 175)	8.6%	(25 268)	35.3%	(12 726)	60.9%	(51.5%)
Finance charges	(450)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	10 580	8 434	79.7%	1 955	18.5%	10 388	98.2%	4 797	127.8%	(59.2%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(8 701)	(3 963)	45.5%	(2 321)	26.7%	(6 284)	72.2%	(98)	1.0%	2 268.5%
Capital assets	(8 701)	(3 963)	45.5%	(2 321)	26.7%	(6 284)	72.2%	(98)	1.0%	2 268.5%
Net Cash from/(used) Investing Activities	(8 701)	(3 963)	45.5%	(2 321)	26.7%	(6 284)	72.2%	(98)	1.0%	2 268.5%
Cash Flow from Financing Activities										
Receipts	-	4	-	4	-	9	-	7	-	(37.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	4	-	4	-	9	-	7	-	(37.0%)
Payments	(87)	(10)	11.7%	(32)	36.3%	(42)	48.0%	-	-	(100.0%)
Repayment of borrowing	(87)	(10)	11.7%	(32)	36.3%	(42)	48.0%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(87)	(6)	6.8%	(27)	31.3%	(33)	38.1%	7	-	(494.7%)
Net Increase/(Decrease) in cash held	1 792	4 465	249.2%	(393)	(21.9%)	4 071	227.2%	4 706	725.2%	(108.4%)
Cash/cash equivalents at the year begin:	9 205	26 748	290.6%	31 213	339.1%	26 748	290.6%	21 998	1 920.1%	41.9%
Cash/cash equivalents at the year end:	10 996	31 213	283.8%	30 820	280.3%	30 820	280.3%	26 703	970.0%	15.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	423	33.0%	232	18.1%	208	16.2%	420	32.7%	1 283	25.3%	11 343	883.8%	5 284	411.0%
Trade and Other Receivables from Exchange Transactions - Electric	595	39.8%	152	10.2%	111	7.4%	638	42.6%	1 496	29.4%	98	6.6%	810	54.0%
Receivables from Non-exchange Transactions - Property Rates	(18)	(2.0%)	40	4.5%	20	2.3%	860	95.2%	903	17.8%	84	9.3%	354	39.0%
Receivables from Exchange Transactions - Waste Water Managem	4	.7%	164	29.8%	147	26.7%	236	42.8%	551	10.9%	5 580	1 012.0%	2 656	481.0%
Receivables from Exchange Transactions - Waste Management	106	21.2%	108	21.6%	103	20.6%	182	36.6%	499	9.8%	5 365	1 076.1%	2 452	491.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	1 413	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4)	(1.3%)	18	5.2%	18	5.3%	316	90.8%	348	6.9%	4	1.1%	200	57.0%
Total By Income Source	1 105	21.8%	714	14.1%	608	12.0%	2 652	52.2%	5 080	100.0%	22 474	442.4%	13 170	259.0%
Debtors Age Analysis By Customer Group														
Organs of State	27	5.1%	85	16.0%	79	14.8%	341	64.0%	532	10.5%	-	-	-	-
Commercial	171	18.2%	45	4.8%	36	3.8%	688	73.3%	939	18.5%	64	6.8%	-	-
Households	907	25.1%	584	16.2%	494	13.7%	1 624	45.0%	3 609	71.0%	22 410	621.0%	13 170	365.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 105	21.8%	714	14.1%	608	12.0%	2 652	52.2%	5 080	100.0%	22 474	442.4%	13 170	259.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 215	100.0%	-	-	-	-	-	-	1 215	10.2%
Bulk Water	3	2.2%	-	-	-	-	132	97.8%	135	1.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	266	91.5%	2	.8%	6	2.2%	16	5.4%	291	2.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	10 262	100.0%	-	-	-	-	-	-	10 262	86.2%
Total	11 746	98.7%	2	-	6	.1%	148	1.2%	11 903	100.0%

Contact Details

Municipal Manager	Mr H Mettler (Heinrich)	023 541 1320
Financial Manager	Mr J Neethling (Jannie)	023 541 1036

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BEAUFORT WEST (WC053)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	263 692	87 132	33.0%	54 600	20.7%	141 732	53.7%	65 633	55.1%	(16.8%)
Property rates	27 705	28 260	102.0%	1	-	28 261	102.0%	(67)	99.0%	(101.5%)
Property rates - penalties and collection charges	600	122	20.3%	172	28.7%	294	49.0%	149	40.9%	15.4%
Service charges - electricity revenue	72 655	20 096	27.7%	17 046	23.5%	37 142	51.1%	17 121	46.7%	(.4%)
Service charges - water revenue	17 993	3 552	19.7%	4 581	25.5%	8 133	45.2%	4 086	51.4%	12.1%
Service charges - sanitation revenue	13 361	4 632	34.7%	2 998	22.4%	7 630	57.1%	2 745	56.9%	9.2%
Service charges - refuse revenue	6 843	2 050	30.0%	1 642	24.0%	3 691	53.9%	1 482	52.9%	10.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 275	460	36.1%	325	25.5%	785	61.6%	293	47.8%	10.8%
Interest earned - external investments	1 260	71	5.6%	274	21.7%	345	27.4%	317	25.5%	(13.6%)
Interest earned - outstanding debtors	2 087	805	38.6%	718	34.4%	1 523	73.0%	515	44.0%	39.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	49 409	2 903	5.9%	3 188	6.5%	6 091	12.3%	3 171	31.6%	.5%
Licences and permits	610	64	10.5%	151	24.7%	215	35.2%	80	31.1%	88.5%
Agency services	670	189	28.3%	152	22.6%	341	50.9%	150	48.1%	.9%
Transfers recognised - operational	63 897	23 112	36.2%	22 585	35.3%	45 697	71.5%	34 051	55.2%	(33.7%)
Other own revenue	5 327	817	15.3%	768	14.4%	1 584	29.7%	1 539	46.9%	(50.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	277 760	55 092	19.8%	68 905	24.8%	123 998	44.6%	73 831	46.0%	(6.7%)
Employee related costs	86 951	19 388	22.3%	25 059	28.8%	44 447	51.1%	21 181	47.0%	18.3%
Remuneration of councillors	4 967	1 121	22.6%	1 155	23.3%	2 276	45.8%	1 085	45.7%	6.4%
Debt impairment	37 233	1 798	4.8%	1 798	4.8%	3 596	9.7%	1 274	35.4%	41.1%
Depreciation and asset impairment	16 152	4 038	25.0%	4 038	25.0%	8 076	50.0%	4 016	50.0%	.6%
Finance charges	1 633	189	11.6%	555	34.0%	744	45.6%	627	57.3%	(11.4%)
Bulk purchases	65 244	15 592	23.9%	14 695	22.5%	30 286	46.4%	12 057	44.2%	21.9%
Other Materials	21 892	1 344	6.1%	4 895	22.4%	6 239	28.5%	6 579	31.8%	(25.6%)
Contracted services	7 982	1 044	13.1%	3 841	48.1%	4 885	61.2%	2 534	92.9%	51.6%
Transfers and grants	150	79	52.9%	20	13.3%	99	66.2%	1	49.8%	3 225.0%
Other expenditure	35 556	10 499	29.5%	12 849	36.1%	23 349	65.7%	24 478	49.1%	(47.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(14 068)	32 039		(14 306)		17 734		(8 198)		
Transfers recognised - capital	30 545	2 078	6.8%	9 023	29.5%	11 102	36.3%	2 968	41.1%	204.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 477	34 117		(5 282)		28 835		(5 230)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	16 477	34 117		(5 282)		28 835		(5 230)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 477	34 117		(5 282)		28 835		(5 230)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 477	34 117		(5 282)		28 835		(5 230)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	34 168	3 315	9.7%	9 086	26.6%	12 400	36.3%	3 404	38.4%	166.9%
National Government	30 035	2 078	6.9%	1 200	4.0%	3 278	10.9%	2 820	38.4%	(57.5%)
Provincial Government	510	-	-	7 824	1 534.1%	7 824	1 534.1%	148	1 494.9%	5 189.1%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 545	2 078	6.8%	9 023	29.5%	11 102	36.3%	2 968	41.1%	204.1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 623	1 236	34.1%	62	1.7%	1 299	35.8%	437	14.7%	(85.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	34 168	3 315	9.7%	9 086	26.6%	12 400	36.3%	3 404	38.4%	166.9%
Governance and Administration	1 200	159	13.3%	58	4.9%	218	18.1%	61	7.5%	(5.2%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	7	15.0%	(100.0%)
Corporate Services	1 200	159	13.3%	58	4.9%	218	18.1%	54	8.8%	7.5%
Community and Public Safety	13 592	194	1.4%	422	3.1%	617	4.5%	304	25.1%	39.1%
Community & Social Services	-	-	-	-	-	-	-	132	411.5%	(100.0%)
Sport And Recreation	13 592	194	1.4%	414	3.0%	608	4.5%	155	9.9%	167.1%
Public Safety	-	-	-	9	-	9	-	16	9.3%	(47.6%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 064	1 197	19.7%	165	2.7%	1 362	22.5%	162	64.7%	1.9%
Planning and Development	-	-	-	-	-	-	-	13	66.5%	(100.0%)
Road Transport	6 064	1 197	19.7%	165	2.7%	1 362	22.5%	148	64.7%	11.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	13 312	1 764	13.3%	8 440	63.4%	10 204	76.7%	2 877	38.5%	193.3%
Electricity	6 554	1 294	19.8%	51	.8%	1 345	20.5%	112	14.1%	(54.6%)
Water	100	-	-	162	162.0%	162	162.0%	439	13.0%	(63.1%)
Waste Water Management	6 658	470	7.1%	8 228	123.6%	8 697	130.6%	2 326	56.1%	253.7%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	256 621	71 586	27.9%	86 185	33.6%	157 771	61.5%	73 350	60.7%	17.5%
Property rates, penalties and collection charges	26 594	8 440	31.7%	7 236	27.2%	15 676	58.9%	5 753	59.1%	25.8%
Service charges	104 151	27 044	26.0%	24 511	23.5%	51 554	49.5%	24 266	49.3%	1.0%
Other revenue	28 214	4 559	16.2%	7 236	25.6%	11 795	41.8%	4 785	50.1%	51.2%
Government - operating	63 897	25 136	39.3%	22 080	34.6%	47 216	73.9%	30 687	73.6%	(28.0%)
Government - capital	30 545	5 548	18.2%	24 135	79.0%	29 683	97.2%	7 318	76.9%	229.8%
Interest	3 220	860	26.7%	987	30.6%	1 847	57.3%	541	29.2%	82.5%
Dividends	-	-		-		-		-		
Payments	(225 002)	(49 257)	21.9%	(63 069)	28.0%	(112 326)	49.9%	(68 512)	46.0%	(7.9%)
Suppliers and employees	(223 219)	(48 988)	21.9%	(62 494)	28.0%	(111 482)	49.9%	(67 914)	46.0%	(8.0%)
Finance charges	(1 633)	(189)	11.6%	(555)	34.0%	(744)	45.6%	(597)	44.3%	(7.0%)
Transfers and grants	(150)	(79)	52.9%	(20)	13.3%	(99)	66.2%	(1)	49.8%	3 225.0%
Net Cash from/(used) Operating Activities	31 620	22 330	70.6%	23 116	73.1%	45 445	143.7%	4 838	222.0%	377.8%
Cash Flow from Investing Activities										
Receipts	(110)	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(110)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(34 168)	(3 315)	9.7%	(9 086)	26.6%	(12 400)	36.3%	(3 404)	38.4%	166.9%
Capital assets	(34 168)	(3 315)	9.7%	(9 086)	26.6%	(12 400)	36.3%	(3 404)	38.4%	166.9%
Net Cash from/(used) Investing Activities	(34 278)	(3 315)	9.7%	(9 086)	26.5%	(12 400)	36.2%	(3 404)	38.4%	166.9%
Cash Flow from Financing Activities										
Receipts	55	5	8.7%	29	52.4%	34	61.1%	(14)	-	(312.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	55	5	8.7%	29	52.4%	34	61.1%	(14)	-	(312.3%)
Payments	919	(335)	(36.4%)	(598)	(65.0%)	(933)	(101.5%)	(627)	40.3%	(4.7%)
Repayment of borrowing	919	(335)	(36.4%)	(598)	(65.0%)	(933)	(101.5%)	(627)	40.3%	(4.7%)
Net Cash from/(used) Financing Activities	974	(330)	(33.9%)	(569)	(58.4%)	(899)	(92.3%)	(641)	39.5%	(11.2%)
Net Increase/(Decrease) in cash held	(1 685)	18 685	(1 108.9%)	13 461	(798.9%)	32 146	(1 907.8%)	794	11 934.1%	1 596.3%
Cash/cash equivalents at the year begin:	6 006	12 944	215.5%	31 629	526.6%	12 944	215.5%	53 452	363.4%	(40.8%)
Cash/cash equivalents at the year end:	4 321	31 629	732.0%	45 090	1 043.5%	45 090	1 043.5%	54 246	1 371.8%	(16.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 104	41.2%	462	6.1%	399	5.3%	3 575	47.4%	7 540	9.7%	-	-	467	6.0%
Trade and Other Receivables from Exchange Transactions - Electric	4 083	50.8%	2 499	31.1%	101	1.3%	1 348	16.8%	8 031	10.3%	-	-	179	2.0%
Receivables from Non-exchange Transactions - Property Rates	1 501	19.8%	466	6.1%	330	4.3%	5 298	69.8%	7 595	9.7%	-	-	718	9.0%
Receivables from Exchange Transactions - Waste Water Managem	1 170	9.8%	554	4.7%	456	3.8%	9 728	81.7%	11 908	15.2%	-	-	1 292	10.0%
Receivables from Exchange Transactions - Waste Management	648	8.4%	365	4.7%	307	4.0%	6 365	82.8%	7 685	9.8%	-	-	933	12.0%
Receivables from Exchange Transactions - Property Rental Debtors	6	8.4%	3	4.2%	1	2.2%	56	85.1%	66	.1%	-	-	6	9.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	839	2.4%	1 555	4.4%	944	2.7%	31 962	90.5%	35 300	45.2%	-	-	-	-
Total By Income Source	11 351	14.5%	5 905	7.6%	2 537	3.2%	58 333	74.7%	78 126	100.0%	-	-	3 596	4.0%
Debtors Age Analysis By Customer Group														
Organs of State	1 333	28.3%	2 402	50.9%	55	1.2%	926	19.6%	4 717	6.0%	-	-	-	-
Commercial	3 199	46.3%	1 058	15.3%	110	1.6%	2 549	36.9%	6 917	8.9%	-	-	-	-
Households	5 508	9.6%	2 069	3.6%	2 244	3.9%	47 531	82.9%	57 353	73.4%	-	-	3 596	6.0%
Other	1 310	14.3%	375	4.1%	127	1.4%	7 328	80.2%	9 140	11.7%	-	-	-	-
Total By Customer Group	11 351	14.5%	5 905	7.6%	2 537	3.2%	58 333	74.7%	78 126	100.0%	-	-	3 596	4.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	591	100.0%	-	-	-	-	-	-	591	24.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 068	100.0%	-	-	-	-	-	-	1 068	45.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	390	54.6%	312	43.7%	12	1.7%	-	-	714	30.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 049	86.3%	312	13.1%	12	.5%	-	-	2 373	100.0%

Contact Details

Municipal Manager	Mr J Booysen (Japtha)	023 414 8100
Financial Manager	Mr F Sabbat	023 414 8100

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CENTRAL KAROO (DC5)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	77 060	11 990	15.6%	40 132	52.1%	52 122	67.6%	23 450	54.2%	71.1%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	50	12	23.7%	42	83.1%	53	106.8%	18	30.8%	132.6%
Interest earned - external investments	500	70	14.0%	271	54.2%	341	68.2%	74	125.3%	265.5%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	3 711	266	7.2%	1 926	51.9%	2 192	59.1%	750	43.9%	156.7%
Transfers recognised - operational	33 021	8 090	24.5%	18 701	56.6%	26 791	81.1%	8 058	55.4%	132.1%
Other own revenue	39 779	3 552	8.9%	19 193	48.2%	22 745	57.2%	14 550	53.8%	31.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	76 830	11 739	15.3%	38 313	49.9%	50 053	65.1%	21 080	46.0%	81.8%
Employee related costs	16 760	1 693	10.1%	7 232	43.1%	8 924	53.2%	3 127	38.5%	131.3%
Remuneration of councillors	3 668	526	14.3%	1 852	50.5%	2 378	64.8%	786	46.3%	135.5%
Debt impairment	-	14	-	40	-	54	-	64	-	(37.9%)
Depreciation and asset impairment	255	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	56 147	9 507	16.9%	29 190	52.0%	38 697	68.9%	17 103	47.3%	70.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	231	251		1 819		2 069		2 370		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	231	251		1 819		2 069		2 370		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	231	251		1 819		2 069		2 370		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	231	251		1 819		2 069		2 370		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	231	251		1 819		2 069		2 370		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	230	-	-	-	-	-	-	45	18.8%	(100.0%)
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	230	-	-	-	-	-	-	45	18.8%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	230	-	-	-	-	-	-	45	18.8%	(100.0%)
Governance and Administration	230	-	-	-	-	-	-	45	18.8%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	230	-	-	-	-	-	-	45	18.8%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	77 472	15 114	19.5%	19 672	25.4%	34 786	44.9%	34 459	74.6%	(42.9%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	43 952	6 924	15.8%	8 985	20.4%	15 908	36.2%	26 867	91.8%	(66.6%)
Government - operating	33 021	8 090	24.5%	10 587	32.1%	18 677	56.6%	7 518	54.6%	40.8%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	500	101	20.1%	100	20.0%	200	40.1%	74	125.3%	34.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(80 655)	(12 949)	16.1%	(21 704)	26.9%	(34 654)	43.0%	(30 314)	73.8%	(28.4%)
Suppliers and employees	(80 655)	(12 949)	16.1%	(18 930)	23.5%	(31 879)	39.5%	(30 314)	74.0%	(37.6%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	(2 774)	-	(2 774)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	(3 182)	2 165	(68.0%)	(2 032)	63.9%	132	(4.2%)	4 145	153.9%	(149.0%)
Cash Flow from Investing Activities										
Receipts	(694)	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(694)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(230)	-	-	1	(.3%)	1	(.3%)	(45)	18.8%	(101.6%)
Capital assets	(230)	-	-	1	(.3%)	1	(.3%)	(45)	18.8%	(101.6%)
Net Cash from/(used) Investing Activities	(924)	-	-	1	(.1%)	1	(.1%)	(45)	5.9%	(101.6%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(66)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(66)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(66)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(4 172)	2 165	(51.9%)	(2 032)	48.7%	133	(3.2%)	4 100	(767.4%)	(149.6%)
Cash/cash equivalents at the year begin:	12 540	6 913	55.1%	9 077	72.4%	6 913	55.1%	7 217	100.0%	25.8%
Cash/cash equivalents at the year end:	8 368	9 077	108.5%	7 046	84.2%	7 046	84.2%	11 317	112.5%	(37.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	86	10.9%	104	13.2%	113	14.4%	482	61.4%	785	100.0%	-	-	-	-
Total By Income Source	86	10.9%	104	13.2%	113	14.4%	482	61.4%	785	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	86	10.9%	104	13.2%	113	14.4%	482	61.4%	785	100.0%	-	-	-	-
Total By Customer Group	86	10.9%	104	13.2%	113	14.4%	482	61.4%	785	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	160	100.0%	-	-	-	-	-	-	160	100.0%
Total	160	100.0%	-	-	-	-	-	-	160	100.0%

Contact Details

Municipal Manager	Mr S Jooste (Stefanus)	023 449 1066
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.